

# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.3\_

Meeting Date: June 6, 2024

| <u>Subject</u> : Public Hearing: Proposed Fiscal Year 2024-2025 Budget for All Funds (The proposed Budget is available beginning Monday, June 3, 2023, from 9:00 a.m. to 5:00 p.m. at the Serna Center Front Lobby and on the District's website at www.scusd.edu.) |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| <ul> <li>Information Item Only</li> <li>Approval on Consent Agenda</li> <li>Conference (for discussion only)</li> <li>Conference/First Reading (Action Anticipated:)</li> <li>Conference/Action</li> <li>Action</li> </ul>  |  |  |  |  |  |  |  |
| □ Public Hearing  |  |  |  |  |  |  |  |

**Division:** Business Services

**Recommendation:** Conduct a public hearing on the 2024-2025 Proposed Budget for All Funds.

**Background/Rationale:** By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2024-2025 budget establishes expenditure authority for the District to conduct business in the coming year.

The Legislature must pass a balanced budget bill on or before Saturday, June 15. The Governor will have until no later than Thursday, June 27, to sign that bill. Trailer bills, which include language that will provide additional details of the budget, will emerge in the coming weeks to implement statutory changes related to the budget. The final changes to the District's budget will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

<u>Financial Considerations</u>: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

## **Documents Attached:**

1. Public Hearing Notice

2. Executive Summary

3. Proposed Fiscal Year 2024-2025 Budget of All Funds

Estimated Time of Presentation: 30 minutes

Submitted by: Janea Marking, Chief Business and Operations Officer

**Approved by**: Lisa Allen, Superintendent

# Sacramento City Unified School District Business Services Office

# **NOTICE OF PUBLIC HEARING**

Public Hearing of Proposed Fiscal Year 2024-2025 Budget for All Funds

Copies of the plan may be inspected at:

Serna Education Center 5735 47<sup>th</sup> Avenue Sacramento, CA 95824

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2024-2025 Budget for All Funds at the June 20, 2024 Governing Board Meeting

## **HEARING DATE:**

Thursday, June 6, 2024

TIME:

6:30 P.M.

## **LOCATION:**

Serna Center 5735 47<sup>th</sup> Avenue Sacramento, CA 95824

## FOR ADDITIONAL INFORMATION CONTACT:

Budget Services (916) 643-9402







## I. OVERVIEW/HISTORY:

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

The 2024-25 Proposed Budget general fund revenues are projected at \$668M and general fund expenditures projected at \$760M. The 2024-25 Proposed Budget incorporates recommendations from the Sacramento County Office of Education (SCOE), the Superintendent, School Services of CA, and input from educational partners. The 2024-25 Proposed Budget for all Funds being presented is aligned to existing LCAP goals, actions, and services, which have been developed and refined through ongoing consultation with stakeholder groups. The proposed budget also reflects extensive internal planning conducted in December and January, including meetings with all stakeholders to review proposed staffing allocations and projected enrollment for the upcoming school year.

## 2024-25 Sacramento City Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 33,414 (excludes COE ADA of 107.41).
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 70.34%, a 0.51% decline from 2023-24. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- ❖ CalSTRS rate of 19.10% and CalPERS rate of 27.05%, up from 26.68%





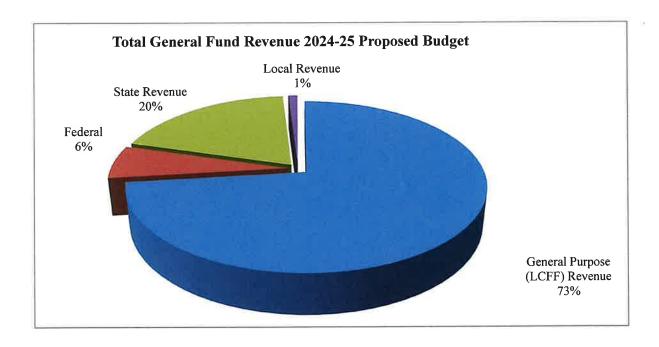
City Unified School District

Fiscal Year 2024-25 Proposed Budget for All Funds & Education Protection Account June 6, 2024

## **General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

| DESCRIPTION            | UNRESTRICTED  | COMBINED<br>AMOUNT |
|------------------------|---------------|--------------------|
| General Purpose (LCFF) |               |                    |
| Revenue                | \$486,482,344 | \$489,170,405      |
| Federal                | \$0           | \$42,316,186       |
| State Revenue          | \$17,003,334  | \$130,185,621      |
| Local Revenue          | \$4,145,523   | \$6,447,794        |
| TOTAL                  | \$507,631,201 | \$668,120,006      |





Fiscal Year 2024-25 Proposed Budget for All Funds & Education Protection Account June 6, 2024



## **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2024-25. The amounts will be revised throughout the year based on information received from the State.







## 2024-25 Proposed Budget

| Education Protection A<br>Fiscal Year Ending J                 |                   |
|--|-------------------|
| Estimated EPA Revenues: Estimated EPA Funds                    | \$<br>110,402,421 |
| Budgeted EPA Expenditures: Certificated Instructional Salaries | \$<br>110,402,421 |
| Balance  | \$<br><u> </u>    |

## **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 88% of the District's unrestricted budget and approximately 90% of the total General Fund budget.

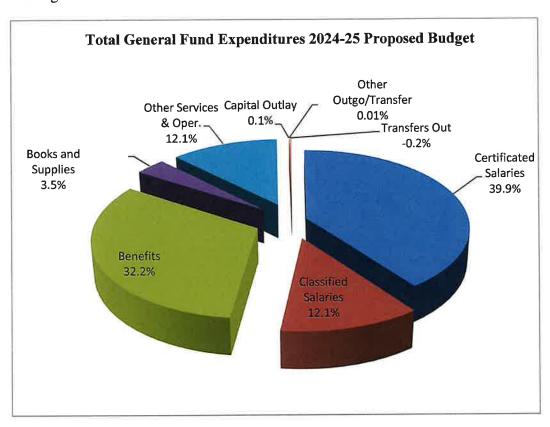
| DESCRIPTION            | UNRESTRICTED | RESTRICTED  | COMBINED      |
|------------------------|--------------|-------------|---------------|
| Certificated Salaries  | 214,636,122  | 89,781,697  | \$304,417,820 |
| Classified Salaries    | 53,145,775   | 38,985,852  | \$92,131,627  |
| Benefits               | 148,187,552  | 97,337,182  | \$245,524,734 |
| Books and Supplies     | 9,950,807    | 16,372,434  | \$26,323,241  |
| Other Services & Oper. | 30,857,149   | 61,531,435  | \$92,388,584  |
| Capital Outlay         | 45,000       | 504,099     | \$549,099     |
| Other Outgo/Transfer   | 10,535       | 0           | \$10,535      |
| Transfers Out/In       | (6,377,293)  | 4,919,791   | (1,457,502)   |
| TOTAL                  | 450,455,648  | 309,432,489 | \$759,888,137 |



## **Business Services**

Fiscal Year 2024-25 Proposed Budget for All Funds & Education Protection Account June 6, 2024

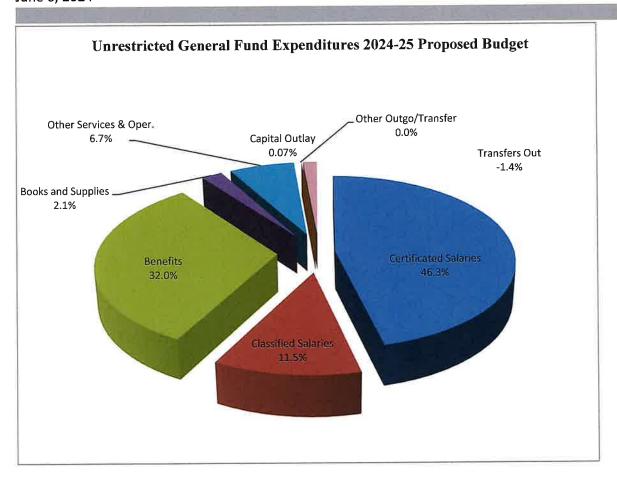
Below is a graphical representation of expenditures by percentage for the combined general fund and unrestricted general fund:







Fiscal Year 2024-25 Proposed Budget for All Funds & Education Protection Account June 6, 2024



The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

| Program                                   | 2023-24 Proposed<br>Budget | 2024-25 Proposed<br>Budget |  |
|---|----------------------------|----------------------------|--|
| Special Education                         | \$103,520,644              | \$97,992,501               |  |
| Routine Restricted Maintenance<br>Account | \$18,493,200               | \$22,013,236               |  |
| Total                                     | \$122,013,844              | \$120,005,737              |  |





Fiscal Year 2024-25 Proposed Budget for All Funds & Education Protection Account June 6, 2024

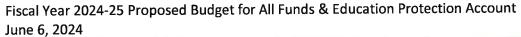
## **General Fund Summary**

The District's 2024-25 General Fund projects a total operating decrease of \$88,762,683 million, resulting in an estimated ending fund balance of \$112,694,844 million. The components of the District's fund balance are as follows: revolving cash and other nonspendables - \$0; restricted programs - \$94,506,144; economic uncertainty - \$15,137,654; unassigned - \$2,726,045. In accordance with SB 858, a detailed description of assigned & unassigned balances is illustrated below.

|  | 2024-        | 2024-25 Proposed Budget |               |  |  |  |
|--|--------------|-------------------------|---------------|--|--|--|
| Description                                | Unrestricted | Restricted              | Combined      |  |  |  |
| NONSPENDABLE                               |              |                         |               |  |  |  |
| Revolving Cash/Prepaids                    | \$0          |                         | \$0           |  |  |  |
| TOTAL - NONSPENDABLE                       | S0           | S0                      | S0            |  |  |  |
| RESTRICTED                                 |              |                         |               |  |  |  |
| Restricted Categorical Balances            |              | \$94,506,144            | \$94,506,144  |  |  |  |
| TOTAL - RESTRICTED                         | S0           | \$94,506,144            | \$94,506,144  |  |  |  |
| COMMITTED                                  |              |                         |               |  |  |  |
|  | \$0          |                         | \$0           |  |  |  |
| TOTAL - COMMITTED                          | S0           |                         | S0            |  |  |  |
| ASSIGNED                                   |              |                         |               |  |  |  |
|  | \$0          |                         | \$0           |  |  |  |
| Supplemental / Concentration Funds         | \$0          |                         | \$0           |  |  |  |
| TOTAL - ASSIGNED                           | S0           | S0                      | S0            |  |  |  |
| RESERVE FOR ECONOMIC UNCERTAINTIES         |              |                         |               |  |  |  |
| Economic Uncertainty (REU-2%)              | \$15,137,654 |                         | \$15,137,654  |  |  |  |
| TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES | \$15,137,654 | SO                      | \$15,137,654  |  |  |  |
| UNASSIGNED/UNAPPROPRIATED                  | \$3,051,045  |                         | S3,051,045    |  |  |  |
| TOTAL - FUND BALANCE                       | \$18,188,699 | \$94,506,144            | \$112,694,844 |  |  |  |

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$94.6M.







## **Fund Summaries**

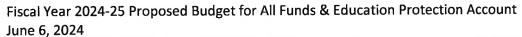
Illustrated below is a summary of each Fund's fund balance and corresponding change.

| Fund                                       | 2024-25 Beginning<br>Fund Balance | Budgeted<br>Net Change | 2024-25 Adopted Budget<br>Ending Fund Balance |
|--|-----------------------------------|------------------------|---|
| 01 General (Unrestricted and Restricted)   | \$201,457,527                     | (\$88,762,683)         | \$112,694,844                                 |
| 08 Student Activity Fund                   | \$1,570,033                       | \$0                    | \$1,570,033                                   |
| 09 Charter Schools                         | \$11,990,407                      | (\$382,979)            | \$11,607,428                                  |
| 11 Adult Education                         | \$541,895                         | \$64,671               | \$606,567                                     |
| 12 Child Development                       | \$1,119,189                       | \$0                    | \$1,119,189                                   |
| 13 Cafeteria                               | \$15,881,206                      | \$1,500                | \$15,882,706                                  |
| 21 Building Fund                           | \$92,557,950                      | \$0                    | \$92,557,950                                  |
| 25 Capital Facilities                      | \$26,478,854                      | \$3,840,000            | \$30,318,854                                  |
| 35 County School Facilities Fund           | \$0                               | \$0                    | \$0   |
| 49 Capital Projects for Blended Components | \$2,586,527                       | \$0                    | \$2,586,527                                   |
| 51 Bond Interest and Redemption            | \$42,629,069                      | \$649,823              | \$43,278,892                                  |
| 61 Cafeteria Enterprise Fund               | \$25,047                          | \$0                    | \$25,047                                      |
| 67 Self-Insurance Fund                     | \$10.998.707                      | \$0                    | \$10,998,707                                  |

## Other Post-Employment Benefits (OPEB)

The District provides post-employment benefits for employees meeting the age and years of service requirements and currently has a total OPEB liability of \$442 million. The District participates in the CalPERS California Employers' Retiree Benefit Trust Fund. For the 2024-25 budget year, the projected Actuarially Determined Contribution (ADC) is \$29,218,878.







## **Multiyear Projections**

## General Planning Factors:

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

| Planning Factor                                 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28  |
|---|---------|---------|---------|---------|----------|
| Dept of Finance Statutory COLA                  | 8.22%   | 1.07%   | 2.93%   | 3.08%   | 3.30%    |
| Local Control Funding Formula (LCFF) COLA       | 8.22%   | 3.94%   | 3.29%   | 3.08%   | 3.30%    |
| Additional LCFF Investment                      | N/A     | N/A     | N/A     | N/A     | N/A      |
| STRS Employer Rates                             | 19.10%  | 19.10%  | 19.10%  | 19.10%  | 19.10%   |
| PERS Employer Rates                             | 26.68%  | 27.05%  | 27.60%  | 28.00%  | 29.20%   |
| SUI Employer Rates                              | 0.05%   | 0.05%   | 0.05%   | 0.05%   | 0.05%    |
| Lottery - Unrestricted per ADA                  | \$177   | \$177   | \$177   | \$177   | \$177    |
| Lottery – Prop. 20 per ADA                      | \$72    | \$72    | \$72    | \$72    | \$72     |
| Universal Transitional Kindergarten/ADA         | \$3.044 | \$3,067 | \$3.151 | \$3,249 | \$,3,352 |
| Mandate Block Grant for Districts: K-8 per ADA  | \$37.81 | \$38.21 | \$39.33 | \$40.54 | \$41.88  |
| Mandate Block Grant for Districts: 9-12 per ADA | \$72.84 | \$73.62 | \$75.78 | \$78.11 | \$80.69  |

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

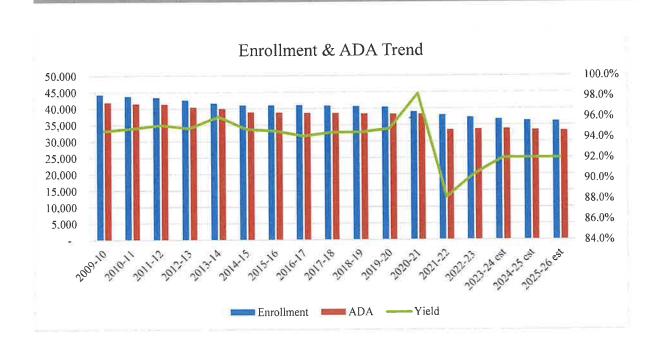
## **Enrollment**

The District projects 36,320 enrollment for the 2024-25 budget year, excluding 127 projected County enrollment. The two subsequent years are being calculated with a .5% enrollment decline. For 2025-26, that is 36,135, and 36,071 for 2026-27. For ADA, the District projects 33,821 in 2024-25, 33,414 in 2025-26, and 33,078 in 2026-27. However, for funding purposes the District projects funding based on the average of three prior year's ADA. The below chart illustrates the District's projected enrollment, ADA, and funded ADA:











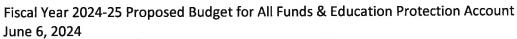


Fiscal Year 2024-25 Proposed Budget for All Funds & Education Protection Account June 6, 2024

# 2024-25 Proposed Budget and Multi-Year Projections

|  | Pı            | roposed Budget |                      |   | Projection    |              |               | Projection    |              |
|--|---------------|----------------|----------------------|---|---------------|--------------|---------------|---------------|--------------|
| Description                                |               | 2024-25        |                      |   | 2025-26       | 1 2 2        |               | 2026-27       | 2 11.0       |
|  | Unrestricted  | Restricted     | Combined             | Unrestricted                            | Restricted    | Combined     | Unrestricted  | Restricted    | Combined     |
| Revenue                                    |               |                |                      |   |               | MINOS NOONA  |               |               |              |
| General Purpose                            | 486,482,344   | 2,688,061      | 489,170,405          | 487,662,339                             | 2,688,061     | 490,350,400  | 500,538,205   | 2,688,061     | 503,226,266  |
| Federal Revenue                            | •             | 42,316,186     | 42,316,186           | ::::::::::::::::::::::::::::::::::::::: | 42,316,186    | 42,316,186   | •             | 42,316,186    | 42,316,186   |
| State Revenue                              | 17,003,334    | 113,182,286    | 130,185,621          | 17,003,334                              | 113,182,286   | 130,185,621  | 17,003,334    | 113,182,286   | 130,185,621  |
| Local Revenue                              | 4,145,523     | 2,302,271      | 6,447,794            | 4,145,523                               | 2,302,271     | 6,447,794    | 4,145,523     | 2,302,271     | 6,447,794    |
| Total Revenue                              | 507,631,201   | 160,488,805    | 668,120,006          | 508,811,196                             | 160,4\$8,805  | 669,300,001  | 521,687,062   | 160,488,805   | 682,175,867  |
| Expenditures                               |               |                |                      |   |               |              | 247.074.050   | 05 407 440    | 202 260 260  |
| Certificated Salaries                      | 214,636,122   | 89.781.697     | 304,417,820          | 211,687,955                             | 84,372,541    | 296,060,496  | 217,071,259   | 85,197,110    | 302,268,369  |
| Classified Salaries                        | 53,145,775    | 38,985,852     | 92,131,627           | 53,145,775                              | 35,077,410    | 88,223,186   | 53,889,816    | 35,982,542    | 89,872,358   |
| Benefits                                   | 148,187,552   | 97,337,182     | 245,524,734          | 142,660,052                             | 98,321,213    | 240,981,265  | 156,583,614   | 95,972,644    | 252,556,259  |
| Books and Supplies                         | 9,950,807     | 16,372,434     | 26,323,241           | 9,950,807                               | 16,497,312    | 26,448,119   | 9,950,807     | 16,629,558    | 26,580,364   |
| Other Services & Oper.                     | 30,857,149    | 61,531,435     | 92,388,584           | 28.588.283                              | 65,490,007    | 94,078,291   | 30,857,149    | 65.010.541    | 95,867,690   |
| Expenses                                   | 30,637,143    | 01,331,433     |                      | 9 2                                     |               | 60 3200      |               | 0.0000        | 510.000      |
| Capital Outlay                             | 45,000        | 504,099        | 549,099              | 45,000                                  | 504,099       | 549,099      | 45,000        | 504,099       | 549.099      |
| Other Outgo 7xxx                           | 10,535        | *              | 10,535               | 10,535                                  | 20            | 10,535       | 10_535        |               | 10,535       |
| Transfer of Indirect 73xx                  | (6,377,293)   | 4,919,791      | (1,457,502)          | (5,531,484)                             | 4.073.982     | (1,457,502)  | (6,076,533)   | 4,619,031     | (1,457,502)  |
| Budget Reductions                          |               |                | -                    | 53/_                                    | (1,965,672)   | (1,965,672)  |               | (4,009,563)   | (4,009,563)  |
| Total Expenditures                         | 450,455,648   | 309,432,489    | 75 <b>9,888,1</b> 37 | 440,556,924                             | 302,370,892   | 742,927,816  | 462_331,648   | 299,905,961   | 762,237,609  |
| Deficit/Surplus                            | 57,175,554    | (148,943,684)  | (91,768,131)         | 68,254,273                              | (141,882,088) | (73,627,815) | 59,355,415    | (139,417,157) | (80,061,742) |
| Other Sources/(uses)                       |               |                |                      |   |               | 56           | 2             | ្             | - 2          |
| Transfers in/(out)                         | 3.005.447     |                | 3,005,447            | 3,005,447                               | 700           | 3,005,447    | 3,005,447     |               | 3,005,447    |
| rimizers ar (our)                          | 2,002,147     |                | _,,_,                | 2,,                                     |               |              | , ,           |               |              |
| Contributions to Restricted                | (120,159,401) | 120,159,401    |                      | (121,949,984)                           | 121,949,984   |              | (139,214,309) | 139,214,309   | 34/          |
| Net increase (decrease) in<br>Fund Balance | (59,978,400)  | (28,784,283)   | (88,762,683)         | (50,690,264)                            | (19,932,104)  | (70,622,367) | (76,853,447)  | (202,848)     | (77,056,295  |
| Beginning Balance                          | 78,167,099    | 123,290,428    | 201,457,527          | 18,188,699                              | 94,506,144    | 112,694,844  | (32,501,564)  | 74,574,041    | 42,072,476   |
| Ending Balance                             | 18,188,699    | 94,506,144     | 112,694,844          | (32,501,564)                            | 74,574,041    | 42,072,476   | (109,355,011) | 74,371,193    | (34,983,819  |
| Revolving Stores Prepaids                  |               |                | 955                  |   |               | 2            | *             |               | 5760:        |
| Reserve for Econ                           | 15,137,654    |                | 15,137,654           | 14,798,447                              |               | 14,798,447   | 15,184,643    |               | 15,184,643   |
| Restricted Programs                        | -             | 94,506,144     | 94,506,144           | -                                       | 74,574,041    | 74,574,041   | -             | 74,371,193    | 74,371,193   |
| Committed                                  | ===           |                | 18                   | 1945                                    |               | *            |               |               | 85           |
| Other Assignments                          | •             |                |                      |   |               | 2            |               |               | 100          |
| Unappropriated Fund                        | 3,051,045     |                | 3,051,045            | (47,300,012)                            |               | (47,300,012) | (124,539,655) | UE, g         | (124,539,655 |
| Balance                                    | STREET        | L., 835        | 200                  |   |               | 4.350        |               |               | -16.34%      |
| Unappropriated Percent                     |               |                | 0.40%                |   |               | -6.37%       |               |               | -10.547      |

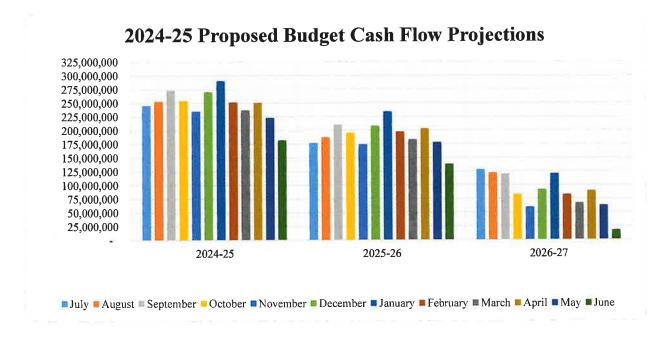






## **Multi-Year Cash Flow**

The District prepared cash flows based on the multi-year projections report. For the 2024-25 Proposed Budget and multi-year projections the District projects having a positive cash balance through June 2026. Cash will continue to be closely monitored in order to ensure the District is liquid to satisfy its obligations.



## Conclusion

The District is projected to maintain a positive cash flow in 2024-25, 2025-26, and 2026-27, however the multi-year forecast indicates the district may not be able to satisfy the 2% required reserve for economic uncertainties in future years without making changes to expenditure priorities. Staff will provide an expenditure right-sizing plan along with the adopted budget in order to make adjustments and meet statutory requirements for reserve levels.

# Proposed Fiscal Year 2024-2025 Budget for All Funds



# **Guiding Principle**

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education June 6, 2024

# **Sacramento City Unified School District**

## **Board of Education**

Lavinia Grace Phillips, President, Area 7
Jasjit Singh, Vice President, Area 2
Chinua Rhodes, 2nd Vice President, Area 5
Tara Jeane, Area 1
Christina Pritchett, Area 3
Jamee Villa, Area 4
Taylor Kayatta, Area 6
Liliana Miller Segura, Student Board Member

## **Cabinet**

Lisa Allen, Superintendent
Mary Hardin Young, Deputy Superintendent
Brian Heap, Chief Communications Officer
Janea Marking, Chief Business and Operations Officer
Cancy McArn, Chief Human Resource Officer
Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer
Vacant, Chief Legal Counsel

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•

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

34 67439 0000000 Form CB F8BTFRR93S(2024-25)

| ANNUAL BUDGET REPORT:   |                              |  |                 |   |  |  |  |  |
|---|------------------------------|--|-----------------|---|--|--|--|--|
| July  | July 1, 2024 Budget Adoption |  |                 |   |  |  |  |  |
| Select applicable boxes:  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:   | Public Hearing: |   |  |  |  |  |
|   | Place:                       | Serna Center Front Lobby at 5745 47th Avenue, Sacramento, CA 95824 | Place:          | Serna Center Board Meeting<br>Room at 5745 47th Avenue,<br>Sacramento, CA 95824 |  |  |  |  |
|   | Date:                        | June 03, 2024  | Date:           | June 06, 2024   |  |  |  |  |
|   |                              |  | Time:           | 6:00 PM   |  |  |  |  |
|   | Adoption Date:               | June 20, 2024  |                 | ,   |  |  |  |  |
|   | Signed:                      |  |                 |   |  |  |  |  |
|   |                              | Clerk/Secretary of the Governing Board                             |                 |   |  |  |  |  |
|   |                              | (Original signature required)                                      |                 |   |  |  |  |  |
|   | Contact person for a         | additional information on the budget reports:                      |                 |   |  |  |  |  |
|   | Name: Janea Marking          |  |                 | 916-643-9055  |  |  |  |  |
|   | Title:                       | Chief Business and Operations Officer                              | E-mail:         | Janea-Marking@scusd_edu   |  |  |  |  |
|   |                              |  |                 |   |  |  |  |  |

## Criteria and Standards Review Summary

Criteria and Standards Review Summary

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

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

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

| PLEMENTAL INFORMAT    | ION   |   | No    | Yes   |
|-----------------------|---|---|-------|-------|
| S1                    | Contingent Liabilities                                  | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?   | x     |       |
| S2                    | Using One-time Revenues to Fund<br>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?  | х     |       |
| \$3                   | Using Ongoing Revenues to Fund<br>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?                        |       | х     |
| PLEMENTAL INFORMAT    | ION (continued)   | ,   | No    | Yes   |
| \$6                   | Long-term Commitments                                   | Does the district have long-term (multiy ear) commitments or debt agreements?   |       | х     |
| 00                    | Long to the Community of the                            | If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?  |       | х     |
| S7a                   | Postemployment Benefits Other than<br>Pensions          | Does the district provide postemployment benefits other than pensions (OPEB)?   |       | х     |
|                       |   | If yes, are they lifetime benefits?   |       | х     |
|                       |   | If yes, do benefits continue beyond age 65?   |       | х     |
|                       |   | If yes, are benefits funded by pay-as-you-go?   | Х     |       |
| S7b                   | Other Self-insurance Benefits                           | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?  |       | х     |
| S8                    | Status of Labor   | Are salary and benefit negotiations still open for.   |       |       |
| 30                    | Agreements  | Certificated? (Section S8A, Line 1)   | x     |       |
|                       | Agrosmonto  | Classified? (Section SBB, Line 1)   |       | х     |
|                       |   | Management/supervisor/confidential? (Section SBC, Line 1)   | X     |       |
| S9                    | Local Control and Accountability Plan                   | Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?   |       | х     |
|                       | (65.11)   | Adoption date of the LCAP or an update to the LCAP:   | 06/20 | /2024 |
| \$10                  | 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?                               |       | х     |
| DITIONAL FISCAL INDIC | ATORS   |   | 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?  |       | х     |
| A2                    | Independent Position Control                            | Is personnel position control independent from the payroll system?  | х     |       |
| A3                    | Declining Enrollment                                    | Is enrollment decreasing in both the prior fiscal year and budget year?   |       | х     |
| 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?  | х     |       |
| 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? |       | х     |
| DITIONAL FISCAL INDIC | ATORS (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?   |       | х     |
| AB                    | 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).   | х     |       |
| A9                    | Change of CBO or Superintendent                         | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?   |       | х     |

Sacramento City Unified Sacramento County

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

34 67439 0000000 Form CC F8BTFRR93S(2024-25)

| ANNUAL CE              | RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION  | ON CLAIMS  |                |
|------------------------|---|--|----------------|
| superintender          | ducation Code Section 42141, if a school district, either individually or as<br>at of the school district annually shall provide information to the governing<br>ard annually shall certify to the county superintendent of schools the amo | g board of the school district regarding the estimated accrued but unfunde | ed cost of the |
| To the County          | y 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           |
| Signed                 |   | Date of Meeting:   |                |
|                        | Clerk/Secretary of the Governing Board  |  |                |
|                        | (Original signature required)   |  |                |
|                        | (Original signature required)   |  |                |
| For additiona          | l information on this certification, please contact:  |  |                |
| For additiona<br>Name: | , ,   |  |                |
|                        | I information on this certification, please contact:  |  |                |
| Name:                  | I information on this certification, please contact:  Janea Marking   |  |                |

## **GENERAL FUND**

## **General Fund Definition**

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

|   |  |  | 2023-24 Estimated Actuals  |   |   | 2024-25 Budget    |                                 |                           |
|---|--|--|--|---|---|-------------------|---------------------------------|---------------------------|
| Description   | Obje Resource Codes Cod                      |  | Restricted<br>(B)  | Total Fund<br>col. A + B<br>(C)   | Unrestricted<br>(D)                           | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| A. REVENUES   |  | _  |  |   |   |                   |                                 |                           |
| 1) LCFF Sources   | 801 D-6                                      | 500,355,264,00   | 2,478,216,00   | 502,833,480,00  | 486,482,344,00                                | 2,688,061,00      | 489,170,405,00                  | -2,7                      |
| 2) Federal Revenue  | 8100-8                                       | 299 0,00   | 157,711,903,21   | 157,711,903,21  | 0,00  | 42,316,186,28     | 42,316,186,28                   | -73,2                     |
| 3) Other State Revenue  | 8300-8                                       | 599 12,193,830,48  | 127,068,757.54   | 139,262,588_02  | 17,003,334,39                                 | 113, 182, 286, 36 | 130, 185, 620, 75               | -6, 5                     |
| 4) Other Local Revenue  | 8600-8                                       | 7,877,702,66   | 5,790,793,39   | 13,668,496,05   | 4,145,523,02                                  | 2,302,271,01      | 6,447,794_03                    | -52, 8                    |
| 5) TOTAL, REVENUES  |  | 520,426,797_14   | 293,049,670,14   | 813,476,467,28  | 507,631,201,41                                | 160,488,804,65    | 668, 120, 006, 06               | -17,5                     |
| B, EXPENDITURES   |  |  |  |   |   |                   |                                 |                           |
| 1) Certificated Salaries  | 1000-  | 999 220,037,217,49   | 92,447,264,95  | 312,484,482,44  | 214,636,122,14                                | 89,781,697,40     | 304,417,819,54                  | -2.6                      |
| 2) Classified Salaries  | 2000-  | 999 53,134,054,74  | 37,751,960,13  | 90,886,014.87   | 53,145,775,22                                 | 38,985,851,94     | 92, 131,627, 16                 | 1.4                       |
| 3) Employ ee Benefits   | 3000-  | 999 139,679,571,3  | 87,980,697,14  | 227,660,268,46  | 148,187,551,70                                | 97,337,182,16     | 245,524,733,86                  | 7,8                       |
| 4) Books and Supplies   | 4000-  | 999 8,649,616,2  | 48,569_971_16  | 57,219,587_43   | 9,950,806,87                                  | 16,372,433,67     | 26,323,240,54                   | -54,                      |
| 5) Services and Other Operating Expenditures  | 5000-  | 999 35,750,339,0   | 121,654,117,92   | 157,404,456,99  | 30,857,149,11                                 | 61,531,434,64     | 92,388,583,95                   | -41,                      |
| 6) Capital Outlay   | 6000-  | 999 2,350,050,8  | 24,256,593,85  | 26,606,644,69   | 45,000,00                                     | 504,098,56        | 549,098 56                      | -97,                      |
| 7) Other Outgo (excluding Transfers of Indirect   | 7100-  |  |  | 4 540 000 00  | 40 575 00                                     | 0,00              | 10,535,00                       | -99,3                     |
| Costs)  | 7400-  |  | -  | 1,510,300,00  | 10,535,00                                     | 4,919,790,51      | (1,457,502,00)                  | 0.4                       |
| B) Other Outgo - Transfers of Indirect Costs  | 7300-  |  |  | (1,451,819,33)  | (6,377,292,51)                                | 309,432,469.08    | 759,888,136,61                  | -12.5                     |
| 9) TOTAL, EXPENDITURES  |  | 452,254,288 3.   | 420,065,647,23   | 872,319,935,55  | 450,455,647,53                                | 309,432,469,06    | 739,666,130,01                  | -12.                      |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER<br>EXPENDITURES BEFORE OTHER FINANCING<br>SOURCES AND USES (A5 - B9)  |  | 68,172,508.8   | 2 (127,015,977,09)   | (58 843,468 27)   | 57,175,553,88                                 | (148,943,684,43)  | (91,768,130,55)                 | 56,0                      |
| ). OTHER FINANCING SOURCES/USES   |  |  |  |   |   |                   |                                 |                           |
| 1) Interfund Transfers  |  |  |  |   |   |                   |                                 |                           |
| a) Transfers In   | 8900-  |  |  | 2,475,399.00  | 3,005,447,36                                  | 0.00              | 3,005,447,36                    | 21,                       |
| b) Transfers Out  | 7600-  | 629 107,137,7  | 0,00   | 107,137,79  | 0,00  | 0,00              | 0,00                            | -100,                     |
| 2) Other Sources/Uses   |  |  |  |   |   |                   | 0.00                            | 0.                        |
| a) Sources  | 8930-  |  |  | 0,00  | 0.00  | 0,00              | 0,00                            | _                         |
| b) Uses   | 7630-  | -  |  | 0,00  | 0,00  | 0,00              | 0.00                            | 0,                        |
| 3) Contributions  | 898D-  | 999 (128,013,844.32  | 128,013,843,48   | (,84)   | (120,159,401,48)                              | 120,159,401,48    | 0.00                            | -100                      |
| 4) TOTAL, OTHER FINANCING<br>SOURCES/USES   |  | (125,645,583,11  | ) 128,013,843,48   | 2,368,260,37  | (117,153,954,12)                              | 120,159,401,48    | 3,005,447,36                    | 26                        |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)  |  | (57,473,074,29   | 997,866.39   | (56,475,207,90)   | (59,978,400,24)                               | (28,784,282,95)   | (88,762,683,19)                 | 57,                       |
| F. FUND BALANCE, RESERVES   |  |  |  | 72  |   |                   |                                 |                           |
| 1) Beginning Fund Balance   | 97   | 1 135,640,173.4  | 8 122,292,561,11   | 257,932,734,59  | 78,167,099,19                                 | 123,290,427,50    | 201,457,526,69                  | -21,                      |
| a) As of July 1 - Unaudited   | 97   |  |  | 0,00  | 0.00  | 0.00              | 0.00                            | 0.                        |
| <ul><li>b) Audit Adjustments</li><li>c) As of July 1 - Audited (F1a + F1b)</li></ul>  | 31   | 135,640,173,4  |  | 257,932,734,59  | 78,167,099,19                                 | 123,290,427,50    | 201,457,526.69                  | -21                       |
| d) Other Restatements   | 97   |  |  | 0,00  | 0.00  | 0.00              | 0.00                            | 0.                        |
| e) Adjusted Beginning Balance (F1c + F1d)   |  | 135,640,173,4  |  | 257,932,734,59  | 78,167,099,19                                 | 123,290,427.50    | 201,457,526 69                  | -21                       |
| 2) Ending Balance, June 30 (E + F1e)  |  | 78,167,099,1   |  | 201,457,526,69  | 18,188,698,95                                 | 94,506,144,55     | 112,694,843,50                  | -44,                      |
| Components of Ending Fund Balance   |  | 70,107,035.1   | 120,200,127,00   | 201,101,101   |   |                   |                                 |                           |
| a) Nonspendable   |  |  |  |   |   |                   |                                 |                           |
| Revolving Cash  | 97   | 1 150,000.0  | 0,00   | 150,000.00  | 0.00  | 0.00              | 0,00                            | -100                      |
| Stores  | 97   |  |  | 103,810,35  | 0.00  | 0.00              | 0.00                            | -100                      |
| Prepaid Items   | 97   | -  |  | 35,282,06   | 0.00  | 0.00              | 0.00                            | -100                      |
| All Others  | 97   |  |  | 0,00  | 0.00  | 0.00              | 0.00                            | 0                         |
| b) Restricted   | 97   |  | _  | 123,290,427,50  | 0.00  | 94,506,144,55     | 94,506,144_55                   | -23                       |
| D) Treathord  |  |  |  |   |   |                   |                                 |                           |
| c) Committed  |  |  |  |   |   |                   |                                 |                           |
| c) Committed  Stabilization Arrangements  | 97   | 50 O.4   | 0.00   | 0.00  | 0.00  | 0.00              | 0,00                            | 0                         |
| Stabilization Arrangements  | 97<br>97                                     | -  |  | 0,00  | 0,00<br>0.00                                  | 0.00              | 0,00                            |                           |
| Stabilization Arrangements Other Commitments  |  | -  |  |   |   |                   |                                 |                           |
| Stabilization Arrangements  |  | 0 D, C   | 0,00   |   |   |                   |                                 | 0                         |
| Stabilization Arrangements Other Commitments d) Assigned  | 97   | 0 D, C   | 0,00   | 0,00  | 0.00  | 0.00              | 0,00                            | C                         |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments  | 97   | 00 D <sub>0</sub> 0  | 0,00   | 0,00  | 0.00  | 0.00              | 0,00                            | 0                         |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated   | 97<br>97                                     | 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 00 0,00 0,00 0,00  | 0,00  | 0.00  | 0.00              | 0,00                            | o<br>o                    |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount   | 97<br>97<br>97                               | 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 00 0,00 0,00 0,00  | 0,00  | 0.00<br>0.00<br>15.137,654,00                 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   | c                         |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount   | 97<br>97<br>97                               | 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | 00 0,00 0,00 0,00  | 0,00  | 0.00<br>0.00<br>15.137,654,00                 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   | (                         |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS   | 97<br>97<br>97                               | 00 0,0<br>00 0,0<br>00 0,0<br>00 77,913,288.0  | 00 0,00<br>00 0,00<br>00 0,00<br>44 (35,282,05)  | 0,00  | 0.00<br>0.00<br>15.137,654,00                 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   | (                         |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in   | 97<br>97<br>97                               | 00 0.0<br>00 0.0<br>00 0.0<br>00 77,913,288.1<br>10 229,154,089.1  | 00 0.00<br>00 0.00<br>00 0.00<br>04 (36,282.06)<br>38 730,905.76   | 0,00<br>0.00<br>0,00<br>77,877,006,78<br>229,884,975,46   | 0.00<br>0.00<br>15,137,654.00<br>3,051,044.95 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   | (                         |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury   | 97<br>97<br>97<br>91<br>91                   | 00 0,0<br>00 0,0<br>00 77,913,288,0<br>10 229,154,089,0  | 00 0.00<br>00 0.00<br>00 0.00<br>04 (36,282,06)<br>38 730,905.76<br>00 0.00  | 0,00<br>0,00<br>0,00<br>77,877,006,78<br>229,884,975,46   | 0.00<br>0.00<br>15,197,654.00<br>3,051,044.95 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   | (                         |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks   | 97<br>97<br>97<br>91<br>99                   | 00 0,0<br>00 0,0<br>00 0,0<br>00 77,913,289,0<br>10 229,154,069,0<br>11 0,0<br>20 128,889,0  | 00 0,00<br>00 0,00<br>00 0,00<br>04 (35,282,06)<br>36 730,905.76<br>00 0,00<br>33 4,180,00   | 0,00<br>0,00<br>77,877,006,78<br>229,884,975,46<br>0,00<br>133,069,33   | 0.00<br>0.00<br>15,137,654.00<br>3,051,044.95 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   |                           |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account  | 97<br>97<br>97<br>91<br>99<br>99             | 00 0,0 | 00 0,00<br>00 0,00<br>00 0,00<br>44 (35,282,05)<br>68 730,905.76<br>00 0,00<br>33 4,180.00   | 0,00<br>0,00<br>77,877,006,78<br>229,884,975,46<br>0,00<br>133,069,33<br>150,000,00                                 | 0.00<br>0.00<br>15,137,654.00<br>3,051,044.95 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   |                           |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee   | 97<br>97<br>97<br>91<br>91<br>99<br>99       | 00 0,00 0,00 0,00 0,00 0,00 0,00 0,00  | 00 0,00 00 0,00 00 0,00 00 0,00 04 (35,282,06) 05 0,00 05 0,00 05 0,00 05 0,00   | 0,00<br>0,00<br>77,877,006,78<br>229,884,975,46<br>0,00<br>133,069,33<br>150,000,00                                 | 0.00<br>0.00<br>15,137,654.00<br>3,051,044.95 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   |                           |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit                                       | 97<br>97<br>97<br>99<br>99<br>99<br>99       | 00 0,00 0,00 0,00 0,00 0,00 0,00 0,00  | 00 0,00 00 0,00 00 0,00 00 0,00 00 0,00 00 0,00 00 0,00 00 0,00 00 0,00 00 0,00  | 0,00<br>0,00<br>77,877,006,78<br>229,884,975,46<br>0,00<br>133,069,33<br>150,000,00                                 | 0.00<br>0.00<br>15,137,654.00<br>3,051,044.95 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   |                           |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve f or Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments                       | 97<br>97<br>97<br>99<br>99<br>99             | 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00  | 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00  | 0,00<br>0,00<br>77,877,008.78<br>229,984,975,46<br>0,00<br>133,069,33<br>150,000.00<br>0,00                         | 0.00<br>0.00<br>15,137,654.00<br>3,051,044.95 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   |                           |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable | 97<br>97<br>97<br>99<br>99<br>99<br>99       | 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00  | 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00 00 0.00  | 0,00<br>0,00<br>77,877,006.78<br>229,884,975,46<br>0,00<br>133,069,33<br>150,000.00<br>0,00<br>0,00<br>7,134,095.81 | 0.00<br>15,137,654.00<br>3,051,044.95         | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   | c                         |
| Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments                        | 97<br>97<br>97<br>99<br>99<br>99<br>99<br>99 | 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00  | 00 0.00 00 0.0 | 0,00<br>0,00<br>77,877,008.78<br>229,984,975,46<br>0,00<br>133,069,33<br>150,000.00<br>0,00                         | 0.00<br>0.00<br>15,137,654.00<br>3,051,044.95 | 0.00<br>0.00      | 0,00<br>0,00<br>15,137,654,00   | o<br>o                    |

| acramento county   |                |                 | Ехр                 | enditures by Object    |                                 | F8BTFRR93S          |                   |                                 |                           |  |
|--|----------------|-----------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|--|
|  |                |                 | 202                 | 3-24 Estimated Actuals |                                 |                     | 2024-25 Budget    |                                 |                           |  |
| Description  | Resource Codes | Object<br>Codes | Unrestricted<br>(A) | Restricted<br>(B)      | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |  |
| 7) Prepaid Expenditures  |                | 9330            | 0,00                | 36,282,06              | 36,282,06                       |                     |                   | -                               |                           |  |
| 8) Other Current Assets  |                | 9340            | 0,00                | 0,00                   | 0.00                            |                     |                   |                                 |                           |  |
| 9) Lease Receivable  |                | 9380            | 0,00                | 0,00                   | 0.00                            |                     |                   |                                 |                           |  |
| 10) TOTAL, ASSETS  |                |                 | 234,876,330.26      | 9,473,259_68           | 244,349,589,94                  |                     |                   |                                 |                           |  |
| 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            | 83,727,097,97       | 2,134,727,73           | 85,861,825,70                   |                     |                   |                                 |                           |  |
| 2) Due to Grantor Governments  |                | 9590            | 49 812,857,89       | 10,977,062,82          | 60,789,920,71                   |                     |                   |                                 |                           |  |
| 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  |                |                 | 133,539,955,86      | 13,111,790,55          | 146,651,746,41                  |                     |                   |                                 |                           |  |
| 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)   |                |                 | 101,336,374,40      | (3,638,530,87)         | 97,697,843,53                   |                     |                   |                                 |                           |  |
| LCFF SOURCES   |                |                 |                     |                        |                                 |                     |                   | - 1                             |                           |  |
| Principal Apportionment  |                |                 |                     | 200                    | 000 000 405 00                  | 250 750 077 00      | 0,00              | 250,750,877.00                  | -3,9%                     |  |
| State Aid - Current Year   |                | 8011            | 260,933,495,00      | 0,00                   | 260,933,495,00                  | 250,750,877,00      | 0,00              | 230,730,677,00                  | -3,57                     |  |
| Education Protection Account State Aid - Current<br>Year             |                | 8012            | 114,092,723,00      | 0.00                   | 114,092,723.00                  | 110,402,421_00      | 0.00              | 110,402,421_00                  | -3, 2%                    |  |
| State Aid - Prior Years  |                | 8019            | 0,00                | 0.00                   | 0.00                            | 0.00                | 0.00              | 0.00                            | 0_0%                      |  |
| Tax Relief Subventions   |                |                 |                     |                        |                                 |                     | 4 5 1             |                                 |                           |  |
| Homeowners' Exemptions   |                | 8021            | 660,685,00          | 0.00                   | 660,685,00                      | 660,685,00          | 0.00              | 660,685,00                      | 0.0%                      |  |
| Timber Yield Tax   |                | 8022            | 0,00                | 0.00                   | 0.00                            | 0.00                | 0.00              | 0,00                            | 0.09                      |  |
| Other Subventions/In-Lieu Taxes                                      |                | 8029            | 0,00                | 0.00                   | 0,00                            | 0.00                | 0.00              | 0.00                            | 0.09                      |  |
| County & District Taxes  |                |                 |                     |                        |                                 |                     |                   |                                 |                           |  |
| Secured Roll Taxes   |                | 8041            | 95,962,615.00       | 0,00                   | 95,962,615,00                   | 95,962,615.00       | 0.00              | 95,962,615,00                   | 0.09                      |  |
| Unsecured Roll Taxes   |                | 8042            | 3,339,725,00        | 0,00                   | 3,339,725,00                    | 3,339,725,00        | 0.00              | 3,339,725,00                    | 0.09                      |  |
| Prior Years' Taxes   |                | 8043            | 742,967.00          | 0.00                   | 742,967.00                      | 742,967.00          | 0.00              | 742,967.00                      | 0,04                      |  |
| Supplemental Taxes   |                | B044            | 4,509,791_00        | 0.00                   | 4,509,791.00                    | 4,509,791,00        | 0,00              | 4,509,791,00                    | 0,09                      |  |
| Education Revenue Augmentation Fund (ERAF)                           |                | 8045            | 21,094,643.00       | 0,00                   | 21,094,643_00                   | 21,094,643,00       | 0.00              | 21,094,643,00                   | 0,04                      |  |
| Community Redevelopment Funds (SB                                    |                | 8047            | 13,400,481.00       | 0,00                   | 13,400,481.00                   | 13,400,481.00       | 0.00              | 13,400,481.00                   | 0.0                       |  |
| 617/699/1992) 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)                                       |                |                 | 0,00                |                        |                                 |                     |                   |                                 |                           |  |
| 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   |                |                 | 514,737,125.00      | 0.00                   | 514,737,125,00                  | 500,864,205.00      | 0.00              | 500,864,205,00                  | -2.7                      |  |
| LCFF Transfers   |                |                 |                     |                        |                                 |                     |                   |                                 |                           |  |
| Unrestricted LCFF Transfers - Current Year                           | 0000           | 8091            | 0,00                |                        | 0.00                            | 0.00                |                   | 0.00                            | 0,0                       |  |
| All Other LCFF Transfers - Current Year                              | All Other      | 8091            | 0.00                | 0.00                   | 0.00                            | 0.00                | 0.00              | 0,00                            | 0,0                       |  |
| Transfers to Charter Schools in Lieu of Property                     |                | 8096            |                     |                        |                                 | (44.004.004.00)     | 0.00              | (14 291 961-00)                 | 0.0                       |  |
| Taxes  |                |                 | (14,381,861.00)     | 0.00                   | (14,381,861,00)                 | (14,381,861_00)     | 0.00              | (14,381,861.00)                 | 8.5                       |  |
| Property Taxes Transfers   |                | 8097            | 0,00                | 2,478,216.00           | 2,478,216.00                    | 0.00                | 2,688,061.00      | 2,688,061,00                    | 0.0                       |  |
| LCFF/Rev enue Limit Transfers - Prior Years                          |                | 8099            | 0.00                | 0.00                   | 0.00                            |                     | 2,688,061.00      | 489,170,405,00                  | -2.7                      |  |
| TOTAL, LCFF SOURCES  |                |                 | 500,355,264.00      | 2,478,216.00           | 502,833,480.00                  | 486,482,344.00      | ∠,000,081.00      | 400,110,400,00                  | -2.1                      |  |
| FEDERAL REVENUE  |                | 8110            | 0.00                | 0.00                   | 0.00                            | 0,00                | 0,00              | 0,00                            | 0,0                       |  |
| Maintenance and Operations  Special Education Entitlement            |                | 8181            | 0.00                | 11,785,251-00          | 11,785,251.00                   | 0.00                | 9,921,824.47      | 9,921,824,47                    | -15.8                     |  |
| Special Education Entitlement Special Education Discretionary Grants |                | 8182            | 0.00                | 986,333,60             | 986,333.60                      | 0,00                | 940,266,00        | 940,266,00                      | -4.7                      |  |
| 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  |                | B270            | 0.00                | 0.00                   | 0.00                            | 0.00                | 0,00              | 0.00                            | 0.0                       |  |
| Wildife Reserve Funds  |                | 8280            | 0.00                | 0.00                   | 0.00                            | 0.00                | 0.00              | 0,00                            | 0,0                       |  |
| FEMA   |                | 8281            | 0.00                | 15,362,886.54          | 15,362,886.54                   | 0.00                | 0.00              | 0,00                            | -100.0                    |  |
| Interagency Contracts Between LEAs                                   |                | 8285            | 0.00                | 0.00                   | 0.00                            | 0.00                | 0,00              | 0,00                            | 0.0                       |  |
| Pass-Through Revenues from Federal Sources                           |                | 8287            | 0.00                | 0.00                   | 0.00                            | 0.00                | 0.00              | 0,00                            | 0,0                       |  |
| Title I, Part A, Basic   | 3010           | 6290            | 0,00                | 23,017,663.73          | 23,017,663,73                   | 5,35                | 22,064,045.41     | 22,064,045.41                   | -4.1                      |  |
| Title I, Part A, Basic Title I, Part D, Local Delinquent Programs    | 3025           | 8290            | 2000                | 0.00                   | 0.00                            |                     | 0.00              | 0,00                            | 0.0                       |  |
| may 1, cart o, cook beinquent riograms                               |                |                 |                     |                        |                                 |                     |                   |                                 | 0.9                       |  |
| Title II, Part A, Supporting Effective Instruction                   | 4035           | 8290            |                     | 2,993,453.74           | 2,993,453,74                    |                     | 3,020,958.48      | 3,020,958.48                    | U. S                      |  |

|   |  |                 | 2023             | -24 Estimated Actuals       |                                 | 2024-25 Budget      |                   |                                 |                           |
|---|--|-----------------|------------------|-----------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description   | Resource Codes   | Object<br>Codes | Unrestricted (A) | Restricted<br>(B)           | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| Title III, English Learner Program                          | 4203   | 8290            |                  | 1,752,738,04                | 1,752,738,04                    |                     | 1,010,080,67      | 1,010,080,67                    | -42.4                     |
| Public Charter Schools Grant Program (PCSGP)                | 4610   | 8290            |                  | 0.00                        | 0.00                            |                     | 0,00              | 0,00                            | 0.0                       |
|   | 3040, 3060, 3061,<br>3110, 3150, 3155,                     |                 |                  |                             |                                 |                     |                   |                                 |                           |
| Other NCLB / Every Student Succeeds Act                     | 3180, 3182, 4037,<br>4123, 4124, 4126,<br>4127, 4128, 5630 | 8290            |                  | 9,383,361,46                | 9,383,361.46                    |                     | 4,696,257_26      | 4,696,257.26                    | -50,0                     |
| Career and Technical Education                              | 3500-3599  | 8290            |                  | 592,019,00                  | 592,019,00                      | 1 1 1 1 1 1 1 1 1   | 0,00              | 0.00                            | -100,0                    |
| All Other Federal Revenue                                   | All Other  | 8290            | 0,00             | 91,760,061,31               | 91,760,061,31                   | 0.00                | 662,753,99        | 662,753,99                      | -99.3                     |
| TOTAL, FEDERAL REVENUE                                      |  |                 | 0.00             | 157,711,903,21              | 157,711,903,21                  | 0,00                | 42,316,186,28     | 42,316,186.28                   | -73,                      |
| OTHER STATE REVENUE   |  |                 | 1.6 (1.2)        |                             |                                 |                     |                   |                                 |                           |
| Other State Apportionments                                  |  |                 | 1.14 2.14        |                             | 1                               |                     |                   | 1                               |                           |
| ROC/P Entitlement   |  |                 | * XX             |                             |                                 |                     |                   | - 1                             |                           |
| Prior Years   | 6360   | 8319            |                  | 0.00                        | 0.00                            |                     | 0,00              | 0,00                            | 0,                        |
| Special Education Master Plan                               |  |                 |                  |                             |                                 |                     |                   |                                 |                           |
| Current Year  | 6500   | 8311            |                  | 31,238,631,91               | 31,238,631,91                   |                     | 31,206,530.00     | 31,206,530,00                   | -0                        |
| Prior Years   | 6500   | 8319            |                  | 0,00                        | 0.00                            |                     | 0.00              | 0,00                            | 0                         |
| All Other State Apportionments - Current Year               | All Other  | 8311            | 0,00             | 0,00                        | 0,00                            | 0,00                | 0,00              | 0.00                            | 0                         |
| All Other State Apportionments - Prior Years                | All Other  | 8319            | 0,00             | 0,00                        | 0,00                            | 0.00                | 0,00              | 0,00                            | 0                         |
| Child Nutrition Programs                                    |  | 8520            | 0.00             | 0,00                        | 0,00                            | 0.00                | 0.00              | 0.00                            | 0                         |
| Mandated Costs Reimbursements                               |  | B550            | 1,625,347,26     | 0,00                        | 1,625,347,26                    | 1,625,347.26        | 0.00              | 1,625,347,26                    | 0                         |
| Lottery - Unrestricted and Instructional Materials          |  | 8560            | 6,191,106.22     | 2,445,892,80                | 8,636,999.02                    | 7,100,610.13        | 3,510,487.50      | 10,611,097,63                   | 22                        |
| Tax Relief Subventions                                      |  | 5505            | 0,131,10022      | 2,410,032,00                | 0,000,000,00                    |                     |                   |                                 |                           |
| Restricted Levies - Other                                   |  |                 | Will be          |                             | - 1                             |                     |                   |                                 |                           |
| Homeowners' Exemptions                                      |  | 8575            | 0.00             | 0.00                        | 0.00                            | 0.00                | 0.00              | 0.00                            | (                         |
| Other Subventions/In-Lieu Taxes                             |  | 8576            | 0,00             | 0_00                        | 0,00                            | 0.00                | 0,00              | 0.00                            |                           |
| Pass-Through Revenues from                                  |  |                 |                  |                             |                                 |                     |                   |                                 |                           |
| State Sources   |  | 8587            | 0,00             | 0.00                        | 0.00                            | 0.00                | 0,00              | 0,00                            | (                         |
| After School Education and Safety (ASES)                    | 6010   | 8590            |                  | 10,943,568,37               | 10,943,568,37                   |                     | 9,160,217,35      | 9,160,217,35                    | -16                       |
| Charter School Facility Grant                               | 6030   | 8590            |                  | 0.00                        | 0.00                            |                     | 0,00              | 0.00                            |                           |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6690, 6695   | 8590            |                  | 427,474.00                  | 427,474.00                      |                     | 429,113.79        | 429,113.79                      |                           |
| California Clean Energy Jobs Act                            | 6230   | 8590            |                  | 0,00                        | 0,00                            |                     | 0,00              | 0,00                            | ,                         |
| Career Technical Education Incentive Grant                  |  |                 |                  |                             |                                 |                     |                   |                                 |                           |
| Program   | 6387   | 8590            |                  | 5,204,762,26                | 5,204,762,26                    |                     | 822,847,33        | 822,847,33                      | -8                        |
| American Indian Early Childhood Education                   | 7210   | 8590            |                  | 0,00                        | 0.00                            |                     | 0,00              | 0,00                            |                           |
| Specialized Secondary                                       | 7370   | 8590            |                  | 0,00                        | 0,00                            |                     | 0,00              | 0.00                            |                           |
| All Other State Revenue                                     | All Other  | 8590            | 4,377,377.00     | 76.808,428.20               | 81,185,805,20                   | 8,277,377,00        | 68,053,090,39     | 76,330,467,39                   | -                         |
| TOTAL, OTHER STATE REVENUE                                  |  |                 | 12,193,830,48    | 127,06B,757 <sub>-</sub> 54 | 139,262,588.02                  | 17,003,334.39       | 113,182,286.36    | 130,185,620.75                  | -1                        |
| OTHER LOCAL REVENUE   |  |                 |                  |                             |                                 |                     |                   |                                 |                           |
| Other Local Revenue   |  |                 |                  |                             |                                 | Late 1              |                   |                                 |                           |
| County and District Taxes                                   |  |                 |                  |                             |                                 |                     |                   |                                 |                           |
| Other Restricted Levies                                     |  |                 |                  |                             |                                 |                     | 0.00              | 0.00                            |                           |
| Secured Roll  |  | 8615            | 0,00             | 0,00                        | 0,00                            | 0.00                | 0,00              | 0,00                            | -                         |
| Unsecured Roll  |  | 8616            | 0.00             | 0,00                        | 0.00                            | 0.00                | 0,00              | 0,00                            |                           |
| Prior Years' Taxes  |  | 8617            | 0.00             | 0,00                        | 0.00                            | 0.00                | 0,00              | 0,00                            |                           |
| Supplemental Taxes  |  | 8618            | 0.00             | 0,00                        | 0.00                            | 0,00                | 0,00              | 0,00                            |                           |
| Non-Ad Valorem Taxes  |  |                 |                  |                             |                                 |                     |                   |                                 |                           |
| Parcel Taxes  |  | 8621            | 0.00             | 0.00                        | 0,00                            | 0,00                | 0,00              | 0,00                            | -                         |
| Other   |  | 8622            | 0.00             | 0,00                        | 0,00                            | D.00                | 0,00              | 0,00                            | _                         |
| Community Redevelopment Funds Not Subject to LCFF Deduction |  | 8625            | 0.00             | 0.00                        | 0,00                            | 0.00                | 0.00              | 0.00                            |                           |
| Penalties and Interest from Delinquent Non-<br>LCFF Taxes   |  | 8629            | 0.00             | 0,00                        | 0,00                            | 0,00                | 0,00              | 0.00                            |                           |
| Sales   |  |                 |                  |                             |                                 |                     |                   |                                 |                           |
| Sale of Equipment/Supplies                                  |  | 8631            | 122,807,23       | 0.00                        | 122,807,23                      | 50,000,00           | 0,00              | 50,000.00                       | -5                        |
| Sale of Publications  |  | 8632            | 0.00             | 0.00                        | 0,00                            | 0,00                | 0,00              | 0,00                            |                           |
| Food Service Sales  |  | 8634            | 0.00             | 0.00                        | 0.00                            | 0.00                | D, 00             | 0,00                            |                           |
| All Other Sales   |  | 8639            | 0,00             | 0.00                        | 0.00                            | 0,00                | 0.00              | 0,00                            |                           |
| Leases and Rentals  |  | 8650            | 1,651,324.00     | 146.852.85                  | 1,798,176.85                    | 1,651,324.00        | 0.00              | 1,651,324,00                    |                           |
| Interest  |  | 8660            | 3,750,000.00     | 0.00                        | 3,750,000.00                    | 1,250,000.00        | 0.00              | 1,250,000,00                    | -                         |
| Net Increase (Decrease) in the Fair Value of Investments    |  | 9662            | 0.00             | 0.00                        | 0.00                            | 0.00                | 0-00              | 0.00                            |                           |
| Fees and Contracts  |  |                 |                  |                             |                                 |                     |                   |                                 |                           |
| Adult Education Fees  |  | 8671            | 0.00             | 0.00                        | 0.00                            | 0.00                | 0.00              | 0.00                            |                           |
| Non-Resident Students                                       |  | 8672            | 0.00             | 0.00                        | 0.00                            | 0,00                | 0,00              | 0.00                            |                           |
| Transportation Fees From Individuals                        |  | 8675            | 0,00             | 0.00                        | 0.00                            | 0.00                | 0.00              | 0.00                            |                           |
| Interagency Services  |  | 8677            | 813,851.00       | 0.00                        | 813,851.00                      | 813,851.00          | 0.00              | 813,851,00                      |                           |
| Mätigation/Developer Fees                                   |  | 8681            | 0.00             | 0.00                        | 0.00                            | 0.00                | 0.00              | 0,00                            |                           |
| All Other Fees and Contracts                                |  | 8689            | 0.00             | 0.00                        | 0.00                            | 0.00                | 0,00              | 0,00                            |                           |
| <del>-</del>  |  |                 |                  |                             |                                 |                     |                   |                                 |                           |

|  |                |                 | 2023                | 3-24 Estimated Actuals |                                 |                     | 2024-25 Budget    |                                 |                           |
|--|----------------|-----------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description  | Resource Codes | Object<br>Codes | Unrestricted<br>(A) | Restricted<br>(B)      | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Calumn<br>C & F |
| Plus; Miscellaneous Funds Non-LCFF (50                         |                | 8691            |                     | F 18 000               | 0.00                            | 0,00                | 0,00              | 0.00                            | 0,0                       |
| Percent) Adjustment  |                |                 | 0.00                | 0,00                   | 0.00                            | 0,00                | 0,00              | 0,00                            | 0,0                       |
| Pass-Through Revenue from Local Sources                        |                | 8697<br>8699    | 1,539,720,43        | 5,643,940,54           | 7,183,660,97                    | 380,348,02          | 2,302,271,01      | 2,682,619,03                    | -62,7                     |
| All Other Local Revenue  |                | 8710            | 0,00                | 0.00                   | 0,00                            | 0.00                | 0.00              | 0,00                            | 0,0                       |
| Tuition  |                | 8781-8783       | 0.00                | 0.00                   | 0.00                            | 0,00                | 0.00              | 0.00                            | 0,1                       |
| All Other Transfers In   |                | 0/01-0/05       | 0,00                | 0,00                   | 0,00                            |                     |                   |                                 | -                         |
| Transfers of Apportionments  Special Education SELPA Transfers |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools                              | 6500           | 8791            | A                   | 0.00                   | 0.00                            | 1.00                | 0.00              | 0.00                            | 0.                        |
| From County Offices  | 6500           | 8792            |                     | 0.00                   | 0,00                            |                     | 0,00              | 0,00                            | 0,                        |
| From JPAs  | 6500           | 8793            |                     | 0.00                   | 0,00                            |                     | 0.00              | 0,00                            | 0,                        |
| ROC/P Transfers  |                | ŀ               |                     |                        |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools                              | 6360           | 8791            |                     | 0,00                   | 0_00                            |                     | 0,00              | 0,00                            | 0,                        |
| From County Offices  | 6360           | 8792            |                     | 0,00                   | 0_00                            |                     | 0.00              | 0,00                            | 0                         |
| From JPAs  | 6360           | 8793            |                     | 0,00                   | 0.00                            |                     | 0,00              | 0,00                            | 0,                        |
| Other Transfers of Apportionments                              |                | t               |                     |                        |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools                              | All Other      | 8791            | 0.00                | 0,00                   | 0,00                            | 0.00                | 0,00              | 0,00                            | 0,                        |
| From County Offices  | All Other      | 8792            | 0,00                | 0,00                   | 0.00                            | 0.00                | 0,00              | 0,00                            | 0,                        |
| From JPAs  | All Other      | 8793            | 0,00                | 0.00                   | 0,00                            | 0,00                | 0.00              | 0,00                            | 0                         |
| All Other Transfers In from All Others                         |                | 8799            | 0,00                | 0.00                   | 0.00                            | 0,00                | 0.00              | 0.00                            | 0                         |
| TOTAL, OTHER LOCAL REVENUE                                     |                |                 | 7,877,702,66        | 5,790,793,39           | 13,668,496,05                   | 4,145,523.02        | 2,302,271.01      | 6,447,794,03                    | -52                       |
| TOTAL, REVENUES  |                |                 | 520,426,797,14      | 293,049,670,14         | 813,476,467,28                  | 507,631,201_41      | 160,488,804.65    | 668,120,006,06                  | -17                       |
| CERTIFICATED SALARIES  |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| Certificated Teachers' Salaries                                |                | 1100            | 179,905,842.42      | 56,556,614,70          | 236,462,457,12                  | 175,646,543,36      | 51,949,885,49     | 227,596,428,85                  | -3                        |
| Certificated Pupil Support Salaries                            |                | 1200            | 13,287,615,21       | 14,006,325,17          | 27,293,940,38                   | 14,853,400,68       | 15,069,701,32     | 29,923,102.00                   | 9                         |
| Certificated Supervisors' and Administrators'                  |                | 1300            |                     |                        |                                 |                     |                   |                                 |                           |
| Salaries   |                |                 | 25,089,636,99       | 6,520,848,73           | 31,610,485,72                   | 22,848,749.74       | 4,311,862,10      | 27,160,611.84                   | -14                       |
| Other Certificated Salaries                                    |                | 1900            | 1,754,122,87        | 15,363,476,35          | 17,117,599,22                   | 1,287,428,36        | 18,450,248,49     | 19,737,676.85                   | 15                        |
| TOTAL, CERTIFICATED SALARIES                                   |                |                 | 220,037,217,49      | 92,447,264.95          | 312,484,482,44                  | 214,636,122,14      | 89,781,697,40     | 304,417,819,54                  | -2                        |
| CLASSIFIED SALARIES  |                |                 |                     |                        |                                 |                     |                   | 47 004 574 70                   |                           |
| Classified Instructional Salaries                              |                | 2100            | 2,100,605,32        | 10,212,018.48          | 12,312,623,80                   | 1,746,518.52        | 15,858,056,21     | 17,604,574,73                   | 43                        |
| Classified Support Salaries                                    |                | 2200            | 22,057,440_18       | 11,600,404_15          | 33,657,844.33                   | 20,530,679,09       | 11,303,799,98     | 31,834,479,07                   | -5                        |
| Classified Supervisors' and Administrators' Salaries           |                | 2300            | 8,240,654,59        | 7,453,926,21           | 15,694,580,80                   | 9,492,611,84        | 4,575,205,40      | 14,067,817,24                   | -10                       |
| Clerical, Technical and Office Salaries                        |                | 2400            | 18,187,272,73       | 5,068,724,08           | 23,255,996_81                   | 18,673,596,40       | 3,849,511,28      | 22,523,107,68                   | -3                        |
| Other Classified Salaries                                      |                | 2900            | 2,548,081,92        | 3,416,887.21           | 5,964,969,13                    | 2,702,369,37        | 3,399,279,07      | 6,101,648.44                    | - 2                       |
| TOTAL, CLASSIFIED SALARIES                                     |                |                 | 53,134,054,74       | 37,751,960,13          | 90,886,014.87                   | 53,145,775,22       | 38,985,851,94     | 92,131,627,16                   |                           |
| EMPLOYEE BENEFITS  |                |                 |                     |                        |                                 |                     | 22 242 455 55     | 77 574 705 72                   | _(                        |
| ŜTRS   |                | 3101-3102       | 40,295,468,11       | 37,649,947,18          | 77,945,415,29                   | 39,523,309_08       | 38,046,456,65     | 77,571,765,73                   |                           |
| PERS   |                | 3201-3202       | 13,880,684,07       | 10,245,350,66          | 24,126,034,73                   | 14,593,585,59       | 10,975,425,44     | 25,569,011.03                   |                           |
| OASDI/Medicare/Alternative                                     |                | 3301-3302       | 7,953,946,79        | 4,613,474_30           | 12,567,421.09                   | 8,371,174_81        | 5,139,333,34      | 13,510,508,15                   |                           |
| Health and Welf are Benefits                                   |                | 3401-3402       | 58,736,233,13       | 26,717,360,30          | 85,453,593,43                   | 65,797,432.52       | 32,907,188,22     | 98,704,620,74                   | 15                        |
| Unemployment Insurance   |                | 3501-3502       | 135,229,12          | 72,285.07              | 207,514,19                      | 134,572,82          | 63,951,63         | 198, 524, 45                    | -                         |
| Workers' Compensation  |                | 3601-3602       | 4,089,218 69        | 1,997,526,32           | 6,086,745,01                    | 4,013,640,45        | 1,920,741,70      | 5,934,382,15                    | - 4                       |
| OPEB, Allocated  |                | 3701-3702       | 14,557,381.04       | 6,669,416.23           | 21,226,797.27                   | 15,718,094,93       | 8,269,863.08      | 23,987,958 01                   | 13                        |
| OPEB, Active Employees   |                | 3751-3752       | 0,00                | 0.00                   | 0,00                            | 0,00                | 0.00              | 0.00                            |                           |
| Other Employee Benefits  |                | 3901-3902       | 31,410.37           | 15,337.08              | 46,747_45                       | 35,741.50           | 12,222,10         | 47,963,60                       |                           |
| TOTAL, EMPLOYEE BENEFITS                                       |                |                 | 139,679,571,32      | 87,980,697.14          | 227,660,268.46                  | 148,187,551.70      | 97,337,182,16     | 245,524,733,86                  |                           |
| BOOKS AND SUPPLIES   |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| Approved Textbooks and Core Curricula Materials                |                | 4100            | 11,517.20           | 9,773,688,49           | 9,785,205.69                    | 54,931.00           | 3,265,549,50      | 3,320,480,50                    | -6                        |
| Books and Other Reference Materials                            |                | 4200            | 263,531,65          | 140,023,48             | 403,555,13                      | 114,616.39          | 110,102,00        | 224,718 39                      | -4                        |
| Materials and Supplies   |                | 4300            | 7,486,449,23        | 35,064,073,99          | 42,550,523,22                   | 9,358,036,31        | 11,265,588 81     | 20,623,625.12                   | -5                        |
| Noncapitalized Equipment                                       |                | 4400            | 888,118.19          | 3,592,185.20           | 4,480,303,39                    | 423,223,17          | 1,731,193.36      | 2,154,416,53                    | -5                        |
| Food   |                | 4700            | 0,00                | 0.00                   | 0.00                            | 0,00                | 0,00              | 0,00                            |                           |
| TOTAL BOOKS AND SUPPLIES                                       |                |                 | 8,649,616.27        | 48,569,971,16          | 57,219,587,43                   | 9,950,806,87        | 16,372,433,67     | 26,323,240,54                   | -5                        |
| SERVICES AND OTHER OPERATING EXPENDIT                          | JRES           |                 |                     |                        |                                 |                     |                   |                                 |                           |
| Subagreements for Services                                     |                | 5100            | 974,985.10          | 94,486,830,20          | 95,461,815.30                   | 984,685,00          | 48 808,001,38     | 49,792,686,38                   | -4                        |
| Travel and Conferences   |                | 5200            | 557,030.23          | 1,363,380,31           | 1,920,410,54                    | 479,141,29          | 1,455,832,00      | 1,934,973,29                    | -                         |
| Dues and Memberships   |                | 5300            | 178,637,32          | 28,910,00              | 207,547.32                      | 169,272,00          | 4,000.00          | 173,272.00                      | _                         |
| Insurance  |                | 5400 - 5450     | 2,501,604,53        | 0,00                   | 2,501,604.53                    | 30,000,00           | 0.00              | 30,000.00                       | -                         |
| Operations and Housekeeping Services                           |                | 5500            | 10,902,156.15       | 11,598.35              | 10,913,754.50                   | 12,242,818,00       | 81,000.00         | 12,323,818,00                   | 1                         |
| Rentals, Leases, Repairs, and Noncapitalized                   |                | 5600            | 4 =                 | GEO 200 17             | 2 227 454 24                    | 1 544 300 00        | 373,500.00        | 1,917,799,00                    |                           |
| Improv ements  |                |                 | 1,578.881.57        | 658,269.47             | 2,237,151,04                    | 1,544,299,00        |                   | 1,917,799,00                    | -11                       |
| Transfers of Direct Costs                                      |                | 5710            | (355,321 80)        | 355,321.80             | 0.00                            | (284,698.25)        | 284,698.25        |                                 | -                         |
| Transfers of Direct Costs - Interfund                          |                | 5750            | (1,297,588,47)      | 63,079.06              | (1,234,509,41)                  | (1,192,155,00)      | (13,000,00)       | (1,205,155.00)                  | -                         |
| Professional/Consulting Services and Operating                 |                | 5800            | 18,966,169,43       | 24,659,439,76          | 43,625,609,19                   | 15,131,712,50       | 10,501,054.21     | 25,632,766,71                   | -4                        |
| Expenditures   |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| Expenditures Communications                                    |                | 5900            | 1,743,785.01        | 27,288 97              | 1,771,073.98                    | 1,752,074,57        | 36,349,00         | 1,788,423,57                    |                           |

| Expenditures by output   |                |                 |                     |                        |                                 |                     | R935(2024-2       |                                 |                           |
|--|----------------|-----------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |                |                 | 2023                | 9-24 Estimated Actuals |                                 |                     | 2024-25 Budget    |                                 |                           |
| Description  | Resource Codes | Object<br>Codes | Unrestricted<br>(A) | Restricted<br>(B)      | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| CAPITAL OUTLAY   |                |                 |                     |                        |                                 |                     |                   | 0.00                            | 0, 0                      |
| and  |                | 6100            | 0,00                | 0,00                   | 0,00                            | 0.00                | 295,000,00        | 0,00<br>295,000.00              | -76, 1                    |
| Land Improvements  |                | 6170            | 0,00                | 1,232,086,50           | 1,232,066,50                    | 0.00                | 83,904,00         | 83,904.00                       | -99,69                    |
| Buildings and Improvements of Buildings  |                | 6200            | 17,485,13           | 21,154,057_34          | 21,171,542,47                   | 0,00                | 63,904,00         | 63,304,00                       | -55,0                     |
| Books and Media for New School Libraries or<br>Major Expansion of School Libraries                 |                | 6300            | 0,00                | 0.00                   | 0.00                            | 0,00                | D_00              | 0.00                            | 0.0                       |
| Equipment  |                | 6400            | 2,307,565,71        | 1,540,524,75           | 3,848,090,46                    | 15,000,00           | 60,996,00         | 75,996,00                       | -98_0                     |
| Equipment Replacement  |                | 650D            | 25,000,00           | 240,952,26             | 265,952,26                      | 30,000.00           | 64,198,56         | 94,198,56                       | -64,6                     |
| Lease Assets   |                | 6600            | 0.00                | 0.00                   | 0.00                            | 0,00                | 0,00              | 0,00                            | 0,0                       |
| Subscription Assets  |                | 6700            | 0.00                | 88,973,00              | 88,973,00                       | 0,00                | 0,00              | 0,00                            | -100,0                    |
| TOTAL, CAPITAL OUTLAY  |                |                 | 2,350,050,84        | 24,256,593,85          | 26,606,644_69                   | 45,000_00           | 504,098,56        | 549,098,56                      | -97,9                     |
| OTHER OUTGO (excluding Transfers of Indirect   | Costs)         |                 |                     |                        |                                 |                     |                   |                                 |                           |
| Turtion  |                |                 |                     |                        |                                 |                     |                   | - 1                             |                           |
| Tuition for Instruction Under Interdistrict  |                |                 |                     |                        | 0.00                            | 0.00                | 0.00              | 0,00                            | 0,0                       |
| 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   |                | 7444            | 0.00                | 0,00                   | 0,00                            | 0,00                | 0.00              | 0,00                            | 0,0                       |
| Payments to Districts or Charter Schools   |                | 7141<br>7142    | 1,500,000,00        | 0,00                   | 1,500,000.00                    | 0.00                | 0,00              | 0,00                            | -100,0                    |
| Payments to County Offices   |                | 7142            | 1,500,000,00        | 0,00                   | 0.00                            | 0,00                | 0.00              | 0,00                            | 0,0                       |
| Pay ments to JPAs  Transfers of Pass-Through Revenues  |                | 1143            | 0,00                | 0,00                   | 0,50                            | 0,00                | 0.00              | -120                            | -                         |
| Transfers of Pass-Inrough 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                            | 0,1                       |
| Special Education SELPA Transfers of<br>Apportionments   |                | ,               |                     |                        |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools  | 6500           | 7221            | No No 4             | 0,00                   | 0,00                            |                     | 0,00              | 0,00                            | 0.1                       |
| To County Offices  | 6500           | 7222            |                     | 0,00                   | 0,00                            |                     | 0.00              | 0,00                            | 0,1                       |
| To JPAs  | 650D           | 7223            |                     | 0,00                   | 0,00                            |                     | 0,00              | 0,00                            | 0,0                       |
| ROC/P Transfers of Apportionments  |                |                 |                     |                        |                                 | - 5                 |                   |                                 |                           |
| To Districts or Charter Schools  | 6360           | 7221            |                     | 0,00                   | 0,00                            |                     | 0,00              | 0,00                            | 0,1                       |
| To County Offices  | 636D           | 7222            |                     | 0,00                   | 0,00                            |                     | 0,00              | 0_00                            | 0,0                       |
| To JPAs  | 6360           | 7223            |                     | 0,00                   | 0,00                            | -12 32              | 0.00              | 0_00                            | 0, 0                      |
| Other Transfers of Apportionments  | All Other      | 7221-7223       | 0.00                | 0_00                   | 0,00                            | 0,00                | 0,00              | 0.00                            | 0,0                       |
| All Other Transfers  |                | 7281-7283       | 0,00                | 0,00                   | 0,00                            | D.00                | 0_00              | 0.00                            | 0.1                       |
| All Other Transfers Out to All Others  |                | 7299            | 0,00                | 0,00                   | 0,00                            | 0,00                | 0,00              | 0,00                            | 0,6                       |
| Debt Service   |                |                 |                     |                        |                                 |                     |                   | 0.00                            |                           |
| Debt Service - Interest  |                | 7438            | 0,00                | 0,00                   | 0,00                            | 0,00                | 0_00              | 0.00                            | 2.                        |
| Other Debt Service - Principal   |                | 7439            | 10,300,00           | 0,00                   | 10,300,00                       | 10,535,00           | 0.00              | 10,535,00                       | 2,                        |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  OTHER OUTGO - TRANSFERS OF INDIRECT CO | LETE           |                 | 1,510,300,00        | 0,00                   | 1,510,300,00                    | 10,535,00           | 0,00              | 10,535.00                       | -99,                      |
| Transfers of Indirect Costs  |                | 7310            | (7,405,042,08)      | 7,405,042.08           | 0.00                            | (4,919,790,51)      | 4,919,790,51      | 0_00                            | 0,                        |
| Transfers of Indirect Costs - Interfund  |                | 7350            | (1,451,819,33)      | 0.00                   | (1,451,819,33)                  | (1,457,502.00)      | 0.00              | (1,457,502,00)                  | 0,                        |
| TOTAL, OTHER OUTGO - TRANSFERS OF  |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| INDIRECT COSTS   |                |                 | (8,856,861,41)      | 7,405,042,08           | (1,451,819,33)                  | (6,377,292,51)      | 4,919,790,51      | (1,457,502,00)                  | 0,                        |
| TOTAL, EXPENDITURES  |                |                 | 452,254,288.32      | 420,065,647,23         | 872,319,935,55                  | 450,455,647,53      | 309,432,489.08    | 759,888,136,61                  | -12                       |
| INTERFUND TRANSFERS  |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| INTERFUND TRANSFERS IN   |                | 0042            | 0,00                | 0.00                   | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.                        |
| From: Special Reserve Fund   |                | 8912<br>8914    | 0.00                | 0.00                   | 0.00                            | 0.00                | 0.00              | 0,00                            | 0,                        |
| From: Bond Interest and Redemption Fund  |                | 8919            | 2,475,399.00        | 0.00                   | 2,475,399.00                    | 3,005,447,36        | 0.00              | 3,005,447,36                    | 21,                       |
| Other Authorized Interfund Transfers In  |                | 6919            | 2,475,399.00        | 0.00                   | 2,475,399.00                    | 3,005,447.36        | 0,00              | 3,005,447,36                    | 21,                       |
| (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT  |                |                 | 2,473,389,00        | 0,00                   | 2,410,555,55                    | -,,,                |                   |                                 |                           |
| To: Child Development Fund   |                | 7611            | 0.00                | 0.00                   | 0,00                            | 0,00                | 0,00              | 0.00                            | 0,                        |
| To: Special Reserve Fund   |                | 7612            | 0.00                | 0.00                   | 0.00                            | 0,00                | 0.00              | 0,00                            | 0,                        |
| To State School Building Fund/County School  |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| Facilities Fund  |                | 7613            | 0,00                | 0.00                   | 0,00                            | 0,00                | 0,00              | 0,00                            | _                         |
| To: Cafeteria Fund   |                | 7616            | 0.00                | 0,00                   | 0,00                            | 0.00                | 0,00              | 0,00                            | _                         |
| Other Authorized Interfund Transfers Out   |                | 7619            | 107,137,79          | D,00                   | 107,137,79                      | 0,00                | 0,00              | .0,00                           | -100                      |
| (b) TOTAL, INTERFUND TRANSFERS OUT   |                |                 | 107,137,79          | 0,00                   | 107,137.79                      | 0.00                | D,00              | 0,00                            | -100                      |
| OTHER SOURCES/USES   |                |                 |                     |                        |                                 |                     | 231 5             |                                 |                           |
| SOURCES  |                |                 |                     | - 3-                   |                                 |                     |                   |                                 | 1                         |
|  |                | 8931            | 0.00                | 0.00                   | 0.00                            | 0,00                | 0.00              | 0.00                            |                           |
| State Apportionments   |                |                 |                     | 0.00                   | V=U0                            | 0,00                | 0.00              | 2,00                            | <u> </u>                  |
| Emergency Apportionments   |                | 8931            | 0.00                |                        |                                 |                     |                   |                                 |                           |
| Emergency Apportionments Proceeds  |                |                 |                     |                        | 0.00                            | 0.00                | 0.00              | 0,00                            |                           |
| Emergency Apportionments   |                | 8953            | 0,00                | 0,00                   | 0.00                            | 0,00                | D 00              | 0,00                            | C                         |

|  |                |                 | 2023                | 3-24 Estimated Actuals |                                 | 2024-25 Budget      |                   |                                 |                           |
|--|----------------|-----------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description  | Resource Codes | Object<br>Codes | Unrestricted<br>(A) | Restricted<br>(B)      | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| Long-Term Debt Proceeds                            |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| Proceeds from Certificates of Participation        |                | 8971            | 0.00                | 0.00                   | 0.00                            | 0,00                | 0,00              | 0,00                            | 0.0                       |
| Proceeds from Leases                               |                | 8972            | 0,00                | 0,00                   | 0,00                            | 0,00                | 0.00              | 0,00                            | 0,0                       |
| Proceeds from Lease Revenue Bonds                  |                | 8973            | 0,00                | 0,00                   | 0,00                            | 0,00                | 0,00              | 0.00                            | 0.0                       |
| Proceeds from SBITAs                               |                | B974            | 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   |                |                 |                     |                        |                                 |                     |                   | 3.50                            |                           |
| Transfers of Funds from Lapsed/Reorganized<br>LEAs |                | 7651            | 0.00                | 0,00                   | 0.00                            | 0.00                | 0.00              | 0,00                            | 0,0                       |
| All Other Financing Uses                           |                | 7699            | 0.00                | 0,00                   | 0.00                            | 0,00                | 0.00              | 0,00                            | 0,0                       |
| (d) TOTAL, USÉS                                    |                |                 | 0.00                | 0,00                   | 0.00                            | 0.00                | 0.00              | 0.00                            | 0,0                       |
| CONTRIBUTIONS                                      |                |                 |                     |                        |                                 |                     |                   |                                 |                           |
| Contributions from Unrestricted Revenues           |                | 8980            | (128,013,844,32)    | 128,013,844,32         | 0,00                            | (120,159,401,48)    | 120,159,401,48    | 0,00                            | 0.0                       |
| Contributions from Restricted Revenues             |                | 8990            | 0.00                | (.84)                  | (-84)                           | 0.00                | 0.00              | 0.00                            | -100,0                    |
| (e) TOTAL, CONTRIBUTIONS                           |                |                 | (128,013,844.32)    | 128,013,843,48         | (,84)                           | (120, 159, 401, 48) | 120,159,401.48    | 0.00                            | -100.0                    |
| TOTAL, OTHER FINANCING SOURCES/USES                |                |                 | (125,645,583.11)    | 128,013,843,48         | 2,368,260.37                    | (117, 153, 954, 12) | 120,159,401.48    | 3,005,447,36                    | 26.9                      |

|   |                |                      | 202                 | 3-24 Estimated Actuals |                                 |                     | 2024-25 Budget    |                                 |                           |
|---|----------------|----------------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description   | Function Codes | Object<br>Codes      | Unrestricted<br>(A) | Restricted<br>(B)      | Total Fund<br>col, A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| A. REVENUES   |                |                      |                     | 0.470.040.00           | F00 022 400 00                  | 496 497 244 00      | 2,688,061,00      | 469,170,405,00                  | -2,7%                     |
| 1) LCFF Sources   |                | 8010-8099            | 500,355,264,00      | 2,478,216,00           | 502,633,480_00                  | 486,482,344,00      | 42,316,186,28     | 42,316,186,28                   | -73,2%                    |
| 2) Federal Revenue  |                | 8100-8299            | 0_00                | 157,711,903,21         | 157,711,903_21                  | 0,00                |                   |                                 |                           |
| 3) Other State Revenue  |                | 8300-8599            | 12,193,830,48       | 127,068,757,54         | 139,262,588,02                  | 17,003,334,39       | 113,182,286,36    | 130,185,620,75                  | -6,5%                     |
| 4) Other Local Revenue  |                | 8600-8799            | 7,877,702_66        | 5,790,793,39           | 13,668,496_05                   | 4,145,523,02        | 2,302,271,01      | 6,447,794,03                    | -52, 8%                   |
| 5) TOTAL, REVENUES  |                |                      | 520,426,797,14      | 293,049,670,14         | 813,476,467,28                  | 507,631,201,41      | 160,488,804,65    | 668,120,006,06                  | -17,9%                    |
| B. EXPENDITURES (Objects 1000-7999)   |                |                      |                     |                        |                                 |                     |                   |                                 | 40.00                     |
| 1) Instruction  | 1000-1999      | I.                   | 273,391,132,42      | 257,558 549,65         | 530,949,682,07                  | 274,495,845,50      | 186,602,766,60    | 461,098,612,10                  | -13.2                     |
| 2) Instruction - Related Services   | 2000-2999      | - 1                  | 60,864,730,05       | 51,964,946,44          | 112,829,676,49                  | 58,721,827.99       | 40,378,150,91     | 99,099,978 90                   | -12 2                     |
| 3) Pupil Services   | 3000-3999      |                      | 40,876,358,00       | 52,624,502,05          | 93,500,860,05                   | 40,735,584,10       | 56,189,924_02     | 96,925,508,12                   | 3,7                       |
| 4) Ancillary Services   | 4000-4999      | [                    | 5,437,090 85        | 854,034,06             | 6,291,124,91                    | 4,707,281,39        | 341,292,67        | 5,048,574,06                    | -19 89                    |
| 5) Community Services   | 5000-5999      | - 1                  | 72,598,18           | 115,294,81             | 187,892.99                      | 0,00                | 0,00              | 0,00                            | -100,0°                   |
| 6) Enterprise   | 6000-6999      | Ī                    | 0,00                | 0,00                   | 0,00                            | 0,00                | 0,00              | 0,00                            | 0,00                      |
| 7) General Administration   | 7000-7999      | 1                    | 28,357,508 92       | 11,401,263,93          | 39,758,772,85                   | 29,699,421,19       | 6,122,495,14      | 35,621,916,33                   | -9, 9                     |
| 8) Plant Services   | 8000-8999      | 1                    | 41,744,569,90       | 45,547,056,29          | 87,291,626,19                   | 42,085,152,36       | 19,797,859,74     | 61,883,012,10                   | -29,19                    |
| 9) Other Outgo  | 9000-9999      | Except 7600-<br>7699 | 1,510,300.00        | 0.00                   | 1,510,300.00                    | 10,535,00           | 0.00              | 10,535,00                       | -99 39                    |
| 10) TOTAL, EXPENDITURES   |                | 1000                 | 452,254,288.32      | 420,065,647,23         | 872,319,935,55                  | 450,455,647,53      | 309,432,489,08    | 759,888,136,61                  | -12,99                    |
|   |                |                      | 402,204,200,02      | 120,000,011,20         |                                 |                     |                   |                                 |                           |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER<br>EXPENDITURES BEFORE OTHER FINANCING<br>SOURCES AND USES (A5 - B10) |                |                      | 68,172,508,82       | (127,015,977_09)       | (58 843,468,27)                 | 57,175,553,88       | (148,943,684,43)  | (91,768,130,55)                 | 56_0                      |
| D. OTHER FINANCING SOURCES/USES   |                |                      |                     |                        |                                 |                     |                   |                                 |                           |
| 1) Interfund Transfers  |                |                      |                     |                        |                                 |                     |                   |                                 |                           |
| a) Transfers In   |                | 8900-8929            | 2,475,399,00        | 0,00                   | 2,475,399,00                    | 3,005,447_36        | 0.00              | 3,005,447,36                    | 21,45                     |
| b) Transfers Out  |                | 7600-7629            | 107,137,79          | 0,00                   | 107,137,79                      | 0.00                | 0.00              | 0_00                            | -100.09                   |
| 2) Other Sources/Uses   |                |                      |                     |                        |                                 |                     |                   |                                 |                           |
| a) Sources  |                | 8930-8979            | 0,00                | 0,00                   | 0,00                            | 0.00                | 0.00              | 0,00                            | 0,09                      |
| b) Uses   |                | 7630-7699            | 0,00                | 0,00                   | 0,00                            | 0,00                | 0,00              | 0.00                            | 0.09                      |
| 3) Contributions  |                | 8980-8999            | (128,013,844,32)    | 128,013,843.48         | (_84)                           | (120,159,401,48)    | 120,159,401,48    | 0,00                            | -100,09                   |
| 4) TOTAL, OTHER FINANCING<br>SOURCES/USES   |                |                      | (125,645,583,11)    | 128,013,843,48         | 2,368,260,37                    | (117, 153, 954, 12) | 120,159,401,48    | 3,005,447,36                    | 26,95                     |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)  |                |                      | (57,473,074,29)     | 997,866,39             | (56,475,207,90)                 | (59,978,400,24)     | (28,784,282,95)   | (88,762,683,19)                 | 57.2                      |
| F. FUND BALANCE, RESERVES   |                |                      |                     |                        |                                 |                     |                   |                                 |                           |
| Beginning Fund Balance  |                |                      |                     | .02                    |                                 | l .                 |                   |                                 |                           |
| a) As of July 1 - Unaudited   |                | 9791                 | 135,640,173,48      | 122,292,561.11         | 257,932,734,59                  | 78,167,099,19       | 123,290,427.50    | 201,457,526,69                  | -21,9                     |
| 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)   |                |                      | 135,640,173,48      | 122,292,561,11         | 257,932,734,59                  | 78,167,099,19       | 123,290,427,50    | 201,457,526,69                  | -21.9                     |
| d) Other Restatements   |                | 9795                 | 0.00                | 0.00                   | 0.00                            | 0.00                | 0.00              | 0.00                            | 0,0                       |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 135,640,173,48      | 122,292,561,11         | 257,932,734,59                  | 78,167,099.19       | 123,290,427,50    | 201,457,526,69                  | -21.9                     |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 78,167,099-19       | 123,290,427.50         | 201,457,526.69                  | 18,188,698.95       | 94,506,144,55     | 112,694,843.50                  | -44.1                     |
| Components of Ending Fund Balance   |                |                      | 76,107,099-19       | 123,280,421,30         | 281,432,320.03                  | 10,100,000.00       |                   |                                 |                           |
| a) Nonspendable   |                |                      |                     |                        |                                 |                     |                   |                                 |                           |
| Revolving Cash  |                | 9711                 | 150,000.00          | 0,00                   | 150,000.00                      | 0.00                | 0,00              | 0,00                            | -100,0                    |
| Stores  |                | 9712                 | 103,810,35          | 0.00                   | 103,810,35                      | 0,00                | 0,00              | 0.00                            | -100.0                    |
| Prepaid Items   |                | 9713                 | 0.00                | 36,282,06              | 36,282,06                       | 0,00                | 0,00              | 0.00                            | -100,                     |
| All Others  |                | 9719                 | 0,00                | 0,00                   | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0                       |
| b) Restricted   |                | 974D                 | 0,00                | 123,290,427,50         | 123,290,427,50                  | 0,00                | 94,506,144.55     | 94,506,144.55                   | -23.                      |
| c) Committed  |                |                      |                     |                        |                                 |                     |                   |                                 |                           |
| Stabilization Arrangements  |                | 9750                 | 0,00                | 0.00                   | 0,00                            | 0,00                | 0.00              | 0.00                            | 0,                        |
| Other Commitments (by Resource/Object)  |                | 9760                 | 0,00                | 0.00                   | 0,00                            | 0.00                | 0.00              | 0.00                            | .0,                       |
| d) Assigned   |                |                      |                     |                        |                                 |                     |                   |                                 |                           |
| Other Assignments (by Resource/Object)  |                | 9780                 | 0.00                | 0.00                   | 0.00                            | 0.00                | 0,00              | 0.00                            | 0,                        |
| e) Unassigned/Unappropriated  |                |                      |                     |                        |                                 | 45.400.65           | 0.00              | 45 427 654 22                   |                           |
| Reserve for Economic Uncertainties  |                | 9789                 | 0.00                | 0,00                   | 0.00                            |                     | 0,00              | 15,137,654.00                   | +                         |
| Unassigned/Unappropriated Amount  |                | 9790                 | 77,913,288.84       | (36, 282.06)           | 77,877,006,78                   | 3,051,044.95        | 0,00              | 3,051,044.95                    | -96.                      |

#### Sacramento City Unified Sacramento County

#### Budget, July 1 General Fund Exhibit: Restricted Balance Detail

34 67439 00000000 Form 01 F8BTFRR93S(2024-25)

| 2600         Expanded Leaming Opportunities Program         14,450,670,83           5650         FENA Public Assistance Funds         15,362,886,54           5810         Other Restricted Federal         149,347,86           5211         Literacy Coaches and Reading Speciallists Grant Program         3,450,474,00           6265         Educator Effective ess., FY 2021-22         5,274,473,67           5300         Lottery: Instructional Materials         121,126,80           6332         CA Community Schools Partnership Act - Implementation Grant         2,621,593,82           6371         CalWORKs for ROCP or Adult Education         11,331,00           5547         Special Education Early Intervention Preschool Grant         5,746,413,00           6762         Arts, Music, and Instructional Materials Discretionary Block Grant         12,529,255,36           6770         Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)         6,277,416,00           7032         Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds         2,416,952.00           7085         Learning Communities for School Success Program         18,815,47           7311         Classified School Employ se Prof essional Development Block Grant         286,625,67           7386         SB 117 COVID-19 LEA Response Funds         18,875,97   | 2024-25<br>Budget | 2023-24<br>Estimated Actuals | Description  | Resource                  |
|--|-------------------|------------------------------|--|---------------------------|
| Section   Selection   Select   | 14,450,070,83     | 14,450,070,83                | Expanded Learning Opportunities Program  | 2600                      |
| A  | 15,362,886,54     | 15,362,886.54                | FEMA Public Assistance Funds   | 5650                      |
| Eletacy Coaches after Reading Specials Statis Frigians   | 149,347,86        | 149,347,86                   | Other Restricted Federal   | 5810                      |
| 121,126 80   | 3,450,474,00      | 3,450,474,00                 | Literacy Coaches and Reading Specialists Grant Program                             | 6211                      |
| 6332 CA Community Schools Partnership Act - Implementation Grant 2, 621, 593, 82 6371 CalWORKs for ROCP or Adult Education 11, 331, 00 6547 Special Education Early Intervention Preschool Grant 5,746, 413, 00 6762 Arts, Music, and Instructional Materials Discretionary Block Grant 12, 529, 255, 36 6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) 6,277, 418, 00 7032 Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds 2,416,952,00 7085 Learning Communities for School Success Program 128,115,47 7311 Classified School Employee Prof essional Development Block Grant 88,875,97 7388 SB 117 COVID-19 LEA Response Funds 268,625,67 7399 LCFF Equity Multiplier 1,224,188,00 7412 A-G Access/Success Grant 1,159,876,48 7413 A-G Learning Loss Mitigation Grant Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff 43,880,823,64   | 5,274,473,67      | 5,274,473,67                 | Educator Effectiveness, FY 2021-22   | 6266                      |
| 6371 CalWORKs for ROCP or Adult Education 11,331.00   6547 Special Education Early Intervention Preschool Grant 5,746,413.00   6548 Arts, Music, and Instructional Materials Discretionary Block Grant 12,528,255,36   6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) 6,277,418,00   7032 Child Nutrition: Kitchen Infrastructure and Training Funds – 2022 KIT Funds 2,416,952,00   7085 Learning Communities for School Success Program 128,115,47   7311 Classified School Employee Prof essional Development Block Grant 88,875,97   7388 SB 117 COVID-18 LEA Response Funds 268,625,67   7399 LCFF Equity Multiplier 1,224,188,00   7412 A-G Access/Success Grant 1,159,876,48   7413 A-G Learning Loss Mitigation Grant Expanded Learning Opportunities (ELO) Grant: Persprofessional Staff 1,388,823,84   7435 Learning Recovery Emergency Block Grant 1,488,823,64   7445 Special Education School Sch | 121,126.80        | 121,126,80                   | Lottery: Instructional Materials   | 6300                      |
| Special Education Early Intervention Preschool Grant   5,746,413.00  | 2,621,593,82      | 2,621,593,82                 | CA Community Schools Partnership Act - Implementation Grant                        | 6332                      |
| 6762 Arts, Music, and Instructional Materials Discretionary Block Grant 6762 Arts, Music, and Instructional Materials Discretionary Block Grant 6770 Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) 6,277,418.00 7032 Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds 2,416,952.00 7085 Learning Communities for School Success Program 128,115.47 7311 Classified School Employee Prof essional Development Block Grant 88,975.97 7388 SB 117 COVID-19 LEA Response Funds 268,625.67 7399 LCFF Equity Multiplier 1,224,188.00 7412 A-G Access/Success Grant 7413 A-G Learning Loss Mitigation Grant 7426 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff 1435 Learning Recovery Emergency Block Grant   | 11,331.00         | 11,331,00                    | CalWORKs for ROCP or Adult Education   | 6371                      |
| Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)  7032 Child Nutrition: Kitchen Infrastructure and Training Funds – 2022 KIT Funds  7085 Learning Communities for School Success Program  7081 Classified School Employee Professional Development Block Grant  7311 Classified School Employee Professional Development Block Grant  7388 SB 117 COVID-19 LEA Response Funds  7399 LCFF Equity Multiplier  7412 A-G Access/Success Grant  7413 A-G Learning Loss Mitigation Grant  7426 Expanded Learning Opportunities (ELO) Grant: Peraprofessional Staff  7435 Learning Recovery Emergency Block Grant  7446 Sepanded Learning Recovery Emergency Block Grant  745 Sepanded Learning Recovery Emergency Block Grant  | 3,111,802,87      | 5,746,413.00                 | Special Education Early Intervention Preschool Grant                               | 6547                      |
| 7032 Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds 2,416,952.00 7085 Learning Communities for School Success Program 126,115,47 7311 Classified School Employee Professional Development Block Grant 86,875,97 7388 SB 117 COVID-19 LEA Response Funds 268,625,67 7399 LCFF Equity Multiplier 1,224,186,00 7412 A-G Access/Success Grant 1,159,876,48 7413 A-G Learning Loss Mitigation Grant 455,346,67 7426 Expanded Learning Opportunities (ELO) Grant: Peraprofessional Staff 43,880,323,64  | 12,529,255,36     | 12,529,255,36                | Arts, Music, and Instructional Materials Discretionary Block Grant                 | 6762                      |
| 126, 115, 47   | 6,277,416,00      | 6,277,416,00                 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 6770                      |
| 7311   Classified School Employee Prof.essional Development Block Grant   88,875,97     7388   SB 117 COVID-19 LEA Response Funds   268,625,67     7399   LCFF Equity Multiplier   1,224,188,00     7412   A-G Access/Success Grant   1,159,876,48     7413   A-G Learning Loss Mitigation Grant   455,346,67     7426   Expanded Learning Opportunities (ELO) Grant: Peraprofessional Staff   43,886,323,30     7435   Learning Recovery Emergency Block Grant   43,886,223,00     7445   Recovery Emergency Block Grant   43,886,223,00     7446   Recovery Emergency Block Grant   43,886,223,00     7447   Recovery Emergency Block Grant   43,886,223,00     7448   Recovery Emergency Block Grant   43,886,223,00     7449   Recovery Emergency Block Grant   43,886,223,00     7449   Recovery Emergency Block Grant   43,886,223,00     7450   Recovery Emergency Block Grant   43,886,223,00     7451   Recovery Emergency Block Grant   43,886,223,00     7452   Recovery Emergency Block Grant   43,886,223,00     7453   Recovery Emergency Block Grant   43,886,223,00     7454   Recovery Emergency Block Grant   43,886,223,00     7455   Recovery Emergency Block Grant   43,886,223,00     7455   Recovery Emergency Block Grant   43,886,223,00     7456   Recovery Emergency Block Grant   43,886,223,00     7456   Recovery Emergency Block Grant   43,886,223,00     7456   Recovery Emergency Block Grant   43,886,223,00     7457   Recovery Emergency Block Grant   43,886,223,00     7458   Recovery Emergency Block Grant   43,886,223,00     7459   Recovery Emergency Block Grant   43,886,223,00     7450   Rec   | 2,416,952,00      | 2,416,952.00                 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds        | 7032                      |
| 7368   SB 117 COVID-19 LEAR Response Funds   268,625,67     7399   LCFF Equity Multiplier   1,224,188,00     7412   A-G Access/Success Grant   1,159,876,48     7413   A-G Learning Loss Mitigation Grant   455,346,67     7426   Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff   363,632,30     7435   Learning Recovery Emergency Block Grant   43,880,823,64     7446   1,224   1,2   | 128,115.47        | 128,115,47                   | Learning Communities for School Success Program                                    | 7085                      |
| 1,224,188,00   | 88,875,97         | 88,875,97                    | Classified School Employee Professional Development Block Grant                    | 7311                      |
| 1,159,876,48   | 268,625,67        | 268,625.67                   | SB 117 COVID-19 LEA Response Funds   | 7368                      |
| 7412         A-G AccessFauchess Grant         455,346,67           7413         A-G Learning Loss Mitigation Grant         363,632,30           7426         Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff         363,632,30           7435         Learning Recovery Emergency Block Grant         43,880,823,64   | 1,224,188.00      | 1,224,186.00                 | LCFF Equity Multiplier   | 7399                      |
| 7426 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff 363,632,30  7435 Learning Recovery Emergency Block Grant 43,880,823,64  | 325,434,25        | 1,159,876,48                 | A-G Access/Success Grant   | 7412                      |
| 7435 Learning Recovery Emergency Block Grant 43,880,823,64   | 455,346,67        | 455,346.67                   | A-G Learning Loss Mitigation Grant   | 7413                      |
| 1433 Leaning Recovery Emergency Grown State  | 363,632,30        | 363,632.30                   | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff                | 7426                      |
| 7810 Other Restricted State 804,666,62   | 16,201,727,27     | 43,880,823.64                | Learning Recovery Emergency Block Grant  | 7435                      |
|  | 804,666.62        | 804,666,62                   | Other Restricted Slate   | 7810                      |
| 8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070,75) 66,248.34  | 2,498,300,52      | 66,248,34                    | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070,75)         | 8150                      |
| 9010 Other Restricted Local 5,438,687,46   | 6,370,501,06      | 6,438,687,46                 | Other Restricted Local   | 9010                      |
| Total, Restricted Balance 123,290,427,50   | 94,506,144,55     | 123,290,427,50               |  | Total, Restricted Balance |

# SPECIAL REVENUE FUNDS

# **Special Revenue Funds Definition**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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) Employ ee 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  |                | 7100-7299,   |                              |                   |                       |
| Costs)   |                | 7400-7499    | 0.00                         | 0.00              | 0.09                  |
| 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<br>EXPENDITURES BEFORE OTHER FINANCING<br>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              | 0.09                  |
| b) Uses  |                | 7630-7699    | 0.00                         | 0.00              | 0.09                  |
| 3) Contributions   |                | 8980-8999    | 0.00                         | 0.00              | 0.09                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |              | 0,00                         | 0.00              | 0.09                  |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)   |                |              | 0.00                         | 0.00              | 0.09                  |
| F. FUND BALANCE, RESERVES  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 1,570,032.53                 | 1,570,032,53      | 0.09                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0                   |
| c) As of July 1 - Audited (F1a + F1b)  |                |              | 1,570,032.53                 | 1,570,032.53      | 0.0                   |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0                   |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |              | 1,570,032.53                 | 1,570,032.53      | 0.0                   |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 1,570,032.53                 | 1,570,032.53      | 0.0                   |
| Components of Ending Fund Balance  |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0                   |
| Stores   |                | 9712         | 5,934.00                     | 0.00              | -100.0                |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0                   |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0                   |
| b) Restricted  |                | 9740         | 1,564,098.53                 | 1,570,032.53      | 0,4                   |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements   |                | 9750         | 0.00                         | 0.00              | 0.0                   |

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| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                             |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                       |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                         |                | 9790         | 0.00                         | 0.00              | 0.0%                  |
| G. ASSETS  |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury                                    |                | 9110         | 0,00                         |                   |                       |
| Fair Value Adjustment to Cash in County Treasury         |                | 9111         | 0.00                         |                   |                       |
| b) in Banks  |                | 9120         | 1,564,098.53                 |                   |                       |
| c) in Revolving Cash Account                             |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                             |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 5,934.00                     |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 1,570,032.53                 |                   |                       |
| H. DEFERRED OUTFLOWS OF RESOURCES                        |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| I. LIABILITIES   |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenues                                     |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| J. DEFERRED INFLOWS OF RESOURCES                         |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| K. FUND EQUITY   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                             |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 1,570,032.53                 |                   |                       |
| REVENUES   |                | 5001         | 0.00                         | 0.00              | 0,0                   |
| Sale of Equipment and Supplies                           |                | 8631         | 0.00                         | 0,00              |                       |
| All Other Sales  |                | 8639         | 0.00                         | 0.00              | 0.0                   |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0                   |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0                   |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0                   |

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| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Local Revenue                                   |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| CERTIFICATED SALARIES                                     |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                           |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                       |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries    |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                               |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| CLASSIFIED SALARIES                                       |                |              |                              |                   | 0.00/                 |
| Classified Instructional Salaries                         |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                               |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                   |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                 |                | 2900         | 0,00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| EMPLOYEE BENEFITS   |                |              |                              |                   | 0.00/                 |
| 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  |                |              |                              |                   |                       |
| Materials and Supplies                                    |                | 4300         | 0.00                         | 0,00              | 0.0%                  |
| Noncapitalized Equipment                                  | 100            | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| SERVICES AND OTHER OPERATING EXPENDITURES                 |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                      |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                     |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and                      |                |              |                              |                   |                       |
| Operating Expenditures                                    |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES          |                |              | 0.00                         | 0.00              | 0.0%                  |
| CAPITAL OUTLAY  |                |              |                              |                   |                       |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                     |                | 6500         | 0.00                         | 0,00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets                                       |                | 6700         | 0.00                         | 0.00              | 0.0%                  |

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| Description                                      | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CAPITAL OUTLAY                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS        |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund          |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| INTERFUND TRANSFERS                              |                |              |                              |                   |                       |
| INTERFUND TRANSFERS IN                           |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In          |                | 8919         | 0,00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                |                |              | 0.00                         | 0.00              | 0.09                  |
| INTERFUND TRANSFERS OUT                          |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT               |                |              | 0.00                         | 0.00              | 0.09                  |
| OTHER SOURCES/USES                               |                |              |                              |                   |                       |
| SOURCES  |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets         |                | 8953         | 0.00                         | 0.00              | 0.0                   |
| Transfers from Funds of                          |                |              |                              |                   |                       |
| Lapsed/Reorganized LEAs                          |                | 8965         | 0.00                         | 0.00              | 0.0                   |
| Proceeds from Leases                             |                | 8972         | 0.00                         | 0.00              | 0.0                   |
| Proceeds from SBITAs                             |                | 8974         | 0.00                         | 0.00              | 0.0                   |
| (c) TOTAL, SOURCES                               |                |              | 0.00                         | 0.00              | 0.0                   |
| USES   |                |              |                              |                   |                       |
| Transfers of Funds from                          |                |              |                              |                   |                       |
| Lapsed/Reorganized LEAs                          |                | 7651         | 0.00                         | 0.00              | 0.0                   |
| (d) TOTAL, USES                                  |                |              | 0.00                         | 0.00              | 0.0                   |
| CONTRIBUTIONS                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues         |                | 8980         | 0.00                         | 0.00              | 0.0                   |
| Contributions from Restricted Revenues           |                | 8990         | 0.00                         | 0.00              | 0.0                   |
| (e) TOTAL, CONTRIBUTIONS                         |                |              | 0.00                         | 0.00              | 0.0                   |
| TOTAL, OTHER FINANCING SOURCES/USES              |                |              |                              |                   |                       |
| (a-b+c-d+e)                                      |                |              | 0.00                         | 0.00              | 0.0                   |

## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

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| Description  | Function Codes | Object Codes         | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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              | 0.09                  |
| 5) TOTAL, REVENUES   |                |                      | 0.00                         | 0.00              | 0,0%                  |
| B. EXPENDITURES (Objects 1000-7999)  |                |                      |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                      | 0.00                         | 0.00              | 0.09                  |
| 2) Instruction - Related Services  | 2000-2999      |                      | 0.00                         | 0.00              | 0.09                  |
| 3) Pupil Services  | 3000-3999      |                      | 0.00                         | 0.00              | 0.0                   |
| 4) Ancillary Services  | 4000-4999      |                      | 0.00                         | 0.00              | 0.0                   |
| 5) Community Services  | 5000-5999      |                      | 0.00                         | 0.00              | 0.09                  |
| 6) Enterprise  | 6000-6999      |                      | 0.00                         | 0.00              | 0.0                   |
| 7) General Administration  | 7000-7999      |                      | 0.00                         | 0.00              | 0.00                  |
| 8) Plant Services  | 8000-8999      |                      | 0.00                         | 0.00              | 0.0                   |
| 9) Other Outgo   | 9000-9999      | Except 7600-<br>7699 | D.00                         | 0.00              | 0.0                   |
| 10) TOTAL, EXPENDITURES  |                |                      | 0.00                         | 0.00              | 0.0                   |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                      | 0.00                         | 0.00              | 0.0                   |
| D. OTHER FINANCING SOURCES/USES  |                |                      |                              |                   |                       |
| 1) Interfund Transfers   |                |                      |                              |                   |                       |
| a) Transfers In  |                | 8900-8929            | 0.00                         | 0.00              | 0.0                   |
| b) Transfers Out   |                | 7600-7629            | 0.00                         | 0.00              | 0.0                   |
| 2) Other Sources/Uses  |                |                      |                              |                   |                       |
| a) Sources   |                | 8930-8979            | 0.00                         | 0.00              | 0.0                   |
| b) Uses  |                | 7630-7699            | 0.00                         | 0.00              | 0.0                   |
| 3) Contributions   |                | 8980-8999            | 0.00                         | 0.00              | 0.0                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                      | 0.00                         | 0,00              | 0.0                   |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)   |                |                      | 0.00                         | 0.00              | 0.0                   |
| F. FUND BALANCE, RESERVES  |                |                      |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                      |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791                 | 1,570,032.53                 | 1,570,032.53      | 0.0                   |
| b) Audit Adjustments   |                | 9793                 | 0.00                         | 0.00              | 0.0                   |
| c) As of July 1 - Audited (F1a + F1b)  |                |                      | 1,570,032.53                 | 1,570,032.53      | 0.0                   |
| d) Other Restatements  |                | 9795                 | 0.00                         | 0.00              | 0.0                   |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                      | 1,570,032.53                 | 1,570,032.53      | 0.0                   |
| 2) Ending Balance, June 30 (E + F1e)   |                |                      | 1,570,032.53                 | 1,570,032.53      | 0.0                   |
| Components of Ending Fund Balance  |                |                      |                              |                   |                       |
| a) Nonspendable  |                |                      |                              |                   |                       |
| Revolving Cash   |                | 9711                 | 0.00                         | 0.00              | 0.                    |
| Stores   |                | 9712                 | 5,934.00                     | 0.00              | -100.                 |
| Prepaid Items  |                | 9713                 | 0.00                         | 0.00              | 0.                    |
| All Others   |                | 9719                 | 0.00                         | 0.00              | 0.                    |
| b) Restricted  |                | 9740                 | 1,564,098.53                 | 1,570,032.53      | 0.                    |
| c) Committed   |                |                      |                              |                   |                       |

## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

34 67439 0000000 Form 08 F8BTFRR93S(2024-25)

| Description                            | Function Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Stabilization Arrangements             |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object) |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                            |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object) |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated           |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties     |                | 9789         | 0,00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount       |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

## Budget, July 1 Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

34 67439 0000000 Form 08 F8BTFRR93S(2024-25)

| Resource                  | Description            | Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|------------------------|----------------------|-------------------|
| 8210                      | Student Activity Funds | 1,564,098.53         | 1,570,032,53      |
| Total, Restricted Balance |                        | 1,564,098.53         | 1,570,032.53      |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |              |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099    | 19,352,265,00                | 20,874,241.00     | 7_9%                  |
| 2) Federal Revenue   |                | 8100-8299    | 702,632,80                   | 415,393,40        | -40.9%                |
| 3) Other State Revenue   |                | 8300-8599    | 2,339,081.40                 | 1,506,933.37      | -35.6%                |
| 4) Other Local Revenue   |                | 8600-8799    | 5,000.00                     | 0,00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |              | 22,398,979,20                | 22,796,567.77     | 1.8%                  |
| B. EXPENDITURES  |                |              |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999    | 9,826,455.10                 | 9,969,708,86      | 1.5%                  |
| 2) Classified Salaries   |                | 2000-2999    | 1,267,414.95                 | 1,421,810,68      | 12,2%                 |
| 3) Employee Benefits   |                | 3000-3999    | 6,294,200.99                 | 6,420,820.15      | 2.0%                  |
| 4) Books and Supplies  |                | 4000-4999    | 3,403,619,91                 | 502,630,72        | -85,2%                |
| 5) Services and Other Operating Expenditures   |                | 5000-5999    | 2,402,872,71                 | 1,850,979.00      | -23.0%                |
| 6) Capital Outlay  |                | 6000-6999    | 183,607.87                   | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7100-7299,   |                              | 0.00              | 0.0%                  |
| 1) Office Outgo (excluding transfers of mulicot obsta)   |                | 7400-7499    | 0.00                         | 0.00              |                       |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399    | 75,269,88                    | 8,150,00          | -89,2%                |
| 9) TOTAL, EXPENDITURES   |                |              | 23,453,441,41                | 20,174,099,41     | -14,0%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |              | (1,054,462.21)               | 2,622,468.36      | -348.7%               |
| D. OTHER FINANCING SOURCES/USES  |                |              |                              |                   |                       |
| 1) Interfund Transfers   |                |              |                              |                   |                       |
| a) Transfers In  |                | 8900-8929    | 0.00                         | 468,281.64        | New                   |
| b) Transfers Out   |                | 7600-7629    | 2,475,399,00                 | 3,473,729.00      | 40,3%                 |
| 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   |                |              | (2,475,399.00)               | (3,005,447,36)    | 21.4%                 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |                |              | (3,529,861,21)               | (382,979.00)      | -89,2%                |
| F. FUND BALANCE, RESERVES  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 15,520,268,58                | 11,990,407.37     | -22,7%                |
| b) Audit Adjustments   |                | 9793         | 0,00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |              | 15,520,268,58                | 11,990,407,37     | -22.7%                |
| d) Other Restatements  |                | 9795         | 0,00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |              | 15,520,268,58                | 11,990,407,37     | -22,7%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 11,990,407,37                | 11,607,428.37     | -3,2%                 |
| Components of Ending Fund Balance  |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0,00                         | 0,00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0,00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0,00              | 0.0%                  |
| All Others   |                | 9719         | 0,00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 5,656,502,09                 | 5,519,433,09      | -2.4%                 |
| 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         | 6,333,905,28                 | 6,087,995,28      | -3, 9%                |
| Education Protection Account   | 0000           | 9780         | 103,455.00                   |                   |                       |
| Charter school fund  | 0000           | 9780         | 6,126,995.28                 |                   | , W.                  |
| Education Protection Account   | 0000           | 9780         |                              | 103,455.00        | - 1                   |
| Charter school fund  | 0000           | 9760         |                              | 5, 984, 540. 28   |                       |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties  |                | 9789         | 0.00                         | 0.00              | 0.09                  |
| Unassigned/Unappropriated Amount   |                | 9790         | 0.00                         | 0,00              | 0.09                  |
| G. ASSETS  |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 13,145,393.01                |                   |                       |
| Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
|  |                |              | 1                            |                   | I .                   |

| Description   | Resource Codes  | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|---|--------------|------------------------------|-------------------|-----------------------|
| c) in Revolving Cash Account  |   | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |   | 9135         | 0,00                         |                   |                       |
| e) Collections Awaiting Deposit   |   | 9140         | 0.00                         |                   |                       |
| 2) Investments  |   | 9150         | 0,00                         |                   |                       |
| 3) Accounts Receivable  |   | 9200         | 104,500.22                   |                   |                       |
| 4) Due from Grantor Government  |   | 9290         | 1,134,810.57                 |                   |                       |
| 5) Due from Olher 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   |   |              | 14,385,774.18                |                   |                       |
| I. DEFERRED OUTFLOWS OF RESOURCES   |   |              |                              |                   |                       |
| 1) Deferred Outflows of Resources   |   | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |   |              | 0.00                         |                   |                       |
| LIABILITIES   |   |              |                              |                   |                       |
| 1) Accounts Payable   |   | 9500         | 240,849,52                   |                   |                       |
| 2) Due to Grantor Governments   |   | 9590         | 2,298,716.31                 | 1                 |                       |
| 3) Due to Other Funds   |   | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |   | 9640         | 0.00                         |                   |                       |
| 5) Uneamed Revenue  |   | 9650         | (54,218.00)                  |                   |                       |
| 6) TOTAL, LIABILITIES   |   |              | 2,485,347,83                 |                   |                       |
| , DEFERRED INFLOWS OF RESOURCES   |   |              |                              |                   |                       |
| 1) Deferred Inflows of Resources  |   | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS  |   |              | 0,00                         |                   |                       |
| C. FUND EQUITY  |   |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)  |   |              | 11,900,426.35                |                   |                       |
| .CFF SOURCES  |   |              |                              |                   |                       |
| Principal Apportionment   |   |              |                              |                   |                       |
| State Aid - Current Year  |   | 8011         | 12,263,952,90                | 12,589,161.00     | 2                     |
| Education Protection Account State Aid - Current Year                                 |   | 8012         | 3,795,197.00                 | 4,011,890.00      | 5                     |
| State Aid - Prior Years   |   | 8019         | 0.00                         | 0,00              | C                     |
| LCFF Transfers  |   |              |                              |                   |                       |
| Unrestricted LCFF Transfers - Current Year  | 0000  | 8091         | 0.00                         | 0.00              | c                     |
| All Other LCFF Transfers - Current Year   | All Other   | 8091         | 0.00                         | 0.00              | C                     |
| Transfers to Charter Schools in Lieu of Property Taxes                                |   | 8096         | 3,293,115.10                 | 4,273,190.00      | 29                    |
| Property Taxes Transfers  |   | 8097         | 0.00                         | 0.00              | (                     |
| LCFF/Revenue Limit Transfers - Prior Years  |   | 8099         | 0.00                         | 0.00              |                       |
| TOTAL LCFF SOURCES  |   |              | 19,352,265,00                | 20,874,241.00     | ,                     |
| EDERAL REVENUE  |   |              |                              |                   |                       |
| Maintenance and Operations  |   | 8110         | 0.00                         | 0.00              |                       |
| Special Education Entitlement   |   | 8181         | 0.00                         | 0.00              |                       |
| Special Education Discretionary Grants  |   | 8182         | 0.00                         | 0.00              |                       |
| Child Nutrition Programs  |   | 8220         | 0,00                         | 0.00              |                       |
| -   |   | 8221         | 0.00                         | 0.00              |                       |
| Donated Food Commodities  |   | 8285         | 0.00                         | 0.00              |                       |
| Interagency Contracts Between LEAs  | 3010  | 8290         | 411,242.00                   | 415,393.40        |                       |
| Title I, Part A, Basic  | 3025  | B290         | 0,00                         | 0.00              |                       |
| Title I, Part D, Local Delinquent Programs  |   |              | 0.00                         | 0.00              |                       |
| Title II, Part A, Supporting Effective Instruction                                    | 4035  | 8290         | 1                            | 0,00              |                       |
| Title III, Immigrant Student Program  | 4201  | 8290         | 0.00                         | 0,00              |                       |
| Title III, English Learner Program  | 4203  | 8290         | 0.00                         | 125               |                       |
| Public Charter Schools Grant Program (PCSGP)  Other NCLB / Every Student Succeeds Act | 4610<br>3040, 3060, 3061,<br>3150, 3155, 3180,<br>3182, 4037, 4124, | 8290<br>8290 | 0.00                         | 0.00              |                       |
|   | 4126, 4127, 4128,<br>5630   |              | 0.00                         | 0.00              |                       |
| Career and Technical Education  | 3500-3599   | 8290         | 0.00                         | 0.00              |                       |
| All Other Federal Revenue   | All Other   | 8290         | 291,390.80                   | 0.00              | -10                   |
| TOTAL, FEDERAL REVENUE  |   |              | 702,632.80                   | 415,393.40        | -4                    |

| F&BTFRRS   |                |              |                              |                   |                       |  |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|--|
| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |  |
| Other State Apportionments                               |                |              |                              |                   |                       |  |
| Special Education Master Plan                            |                |              |                              |                   |                       |  |
| Current Year   | 6500           | 8311         | 0,00                         | 0.00              | 0.0                   |  |
| Prior Years  | 6500           | 8319         | 0.00                         | 0.00              | 0.0                   |  |
| All Other State Apportionments - Current Year            | All Other      | B311         | 0.00                         | 0.00              | 0.0                   |  |
| All Other State Apportionments - Prior Years             | All Other      | 8319         | 0.00                         | 0,00              | 0,0                   |  |
| Child Nutrilion Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0                   |  |
| Mandated Costs Reimbursements                            |                | 8550         | 46,470.00                    | 48,543.00         | 4.5                   |  |
| Lottery - Unrestricted and Instructional Materials       |                | 8560         | 334,341.00                   | 371,583.00        | 11.1                  |  |
| After School Education and Safety (ASES)                 | 6010           | 8590         | 0.00                         | 0.00              | 0.0                   |  |
| Charter School Facility Grant                            | 6030           | 8590         | 0.00                         | 0.00              | 0.0                   |  |
| Drug/Alcohol/Tobacco Funds                               | 6690, 6695     | 8590         | 0.00                         | 0.00              | 0.0                   |  |
| California Clean Energy Jobs Act                         | 6230           | 8590         | 0.00                         | 0.00              | 0.0                   |  |
| Career Technical Education Incentive Grant Program       | 6387           | 8590         | 0,00                         | 0,00              | 0.0                   |  |
| Specialized Secondary                                    | 7370           | 8590         | 0,00                         | 0,00              | 0,0                   |  |
| All Other State Revenue                                  | All Other      | 8590         | 1,958,270.40                 | 1,086,807.37      | -44.5                 |  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 2,339,081,40                 | 1,506,933.37      | -35.6                 |  |
| OTHER LOCAL REVENUE                                      |                |              |                              |                   |                       |  |
| Sales  |                |              |                              |                   |                       |  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.                    |  |
| Sale of Publications                                     |                | 8632         | 0,00                         | 0.00              | 0,                    |  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.                    |  |
| All Other Sales  |                | 8639         | 0,00                         | 0.00              | 0.                    |  |
| Leases and Rentals                                       |                | 8650         | 0,00                         | 0.00              | 0,                    |  |
|  |                | 8660         | 0.00                         | 0.00              | 0.                    |  |
| Interest   |                | 8662         | 0,00                         | 0.00              | 0.                    |  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 0002         | 0.00                         |                   |                       |  |
| Fees and Contracts                                       |                | 8673         | 0.00                         | 0.00              | 0.                    |  |
| Child Development Parent Fees                            |                | 8675         | 0.00                         | 0,00              | 0.                    |  |
| Transportation Fees From Individuals                     |                |              | 0.00                         | 0.00              | 0,                    |  |
| Interagency Services                                     |                | 8677         | =-                           | 0.00              | 0.                    |  |
| All Other Fees and Contracts                             |                | 8689         | 0,00                         |                   | -100.                 |  |
| All Other Local Revenue                                  |                | 8699         | 5,000.00                     | 0.00              |                       |  |
| Tuition  |                | 8710         | 0,00                         | 0.00              | 0,                    |  |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                         | 0.00              | 0.                    |  |
| Transfers of Apportionments                              |                |              |                              | 1                 |                       |  |
| Special Education SELPA Transfers                        |                |              |                              |                   |                       |  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                         | 0.00              | 0.                    |  |
| From County Offices                                      | 6500           | 8792         | 0.00                         | 0.00              | 0,                    |  |
| From JPAs  | 6500           | 8793         | 0.00                         | 0.00              | 0.                    |  |
| Other Transfers of Apportionments                        |                |              |                              |                   |                       |  |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                         | 0.00              | , 0.                  |  |
| From County Offices                                      | All Other      | 8792         | 0.00                         | 0,00              | 0.                    |  |
| From JPAs  | All Other      | 8793         | 0.00                         | 0.00              | 0                     |  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0,00              | 0                     |  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 5,000.00                     | 0.00              | -100                  |  |
| TOTAL, REVENUES  |                |              | 22,398,979.20                | 22,796,567.77     | 1.                    |  |
| CERTIFICATED SALARIES                                    |                |              |                              |                   |                       |  |
| Certificated Teachers' Salaries                          |                | 1100         | 8,479,856.22                 | 8,328,299.37      | -1                    |  |
| Certificated Pupil Support Salaries                      |                | 1200         | 505,971.40                   | 436,826.36        | -13                   |  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 800,606,23                   | 1,203,397,13      | 50                    |  |
| Other Certificated Salaries                              |                | 1900         | 40,021,25                    | 1,186.00          | -97                   |  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 9,826,455.10                 | 9,969,708.86      | 1                     |  |
| CLASSIFIED SALARIES                                      |                |              |                              |                   |                       |  |
| CLASSIFIED SALARIES  Classified Instructional Salaries   |                | 2100         | 230,819.42                   | 206,103,14        | -10                   |  |
|  |                | 2200         | 407,979.48                   |                   | 12                    |  |
| Classified Support Salaries                              |                | 2300         | 0.00                         |                   |                       |  |
| Classified Supervisors' and Administrators' Salaries     |                | 2400         | 461,938.42                   |                   | 30                    |  |
| Clerical, Technical and Office Salaries                  |                | 2900         | 166,677.63                   |                   | -7                    |  |
| Other Classified Salaries                                |                | Z900         | 100,011.63                   | 134,211.10        | I - '                 |  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 1,267,414.95                 | 1,421,810.68      | 12                    |  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| STRS  |                | 3101-3102    | 2,271,679,69                 | 2,273,135.23      | 0.19                  |
| PERS  |                | 3201-3202    | 300,044.87                   | 354,580.44        | 18.29                 |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 284,017.14                   | 316,772.69        | 11.5                  |
| Health and Welfare Benefits   |                | 3401-3402    | 2,440,925,55                 | 2,642,207.28      | 8.2                   |
| Unemployment Insurance  |                | 3501-3502    | 7,359.90                     | 5,499.89          | -25.3                 |
| Workers' Compensation   |                | 3601-3602    | 166,133.04                   | 166,576,55        | 0.39                  |
| OPEB, Allocated   |                | 3701-3702    | 823,083.92                   | 661,089.27        | -19.7                 |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0                   |
| Other Employee Benefits   |                | 3901-3902    | 956.88                       | 958.80            | 0.2                   |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 6,294,200.99                 | 6,420,820.15      | 2.0                   |
| BOOKS AND SUPPLIES  |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 375,151.37                   | 16,704.00         | -95.5                 |
| Books and Olher Reference Materials   |                | 4200         | 37,608.84                    | 0,00              | -100.0                |
| Materials and Supplies  |                | 4300         | 2,953,670,78                 | 485,926.72        | -83.5                 |
| Noncapitalized Equipment  |                | 4400         | 37,188,92                    | 0.00              | -100.0                |
| Food  |                | 4700         | 0,00                         | 0.00              | 0.0                   |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 3,403,619,91                 | 502,630.72        | -85.2                 |
| SERVICES AND OTHER OPERATING EXPENDITURES                                       |                |              |                              |                   |                       |
|   |                | 5100         | 97,950,85                    | 0,00              | -100.0                |
| Subagreements for Services  |                | 5200         | 41,050.00                    | B,730,00          | -78,                  |
| Travel and Conferences  |                | 5300         | 3,390.00                     | 0.00              | -100,                 |
| Dues and Memberships  |                | 5400-5450    | 0,00                         | 0,00              | 0,1                   |
| Insurance   |                | 5500         | 453,530.00                   | 645,743.00        | 42.                   |
| Operations and Housekeeping Services  |                |              | 16,688,75                    | 8,541,00          | -48,                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.                    |
| Transfers of Direct Costs   |                | 5710         |                              | 1,123,660.00      | -7,                   |
| Transfers of Direct Costs - Interfund   |                | 5750         | 1,214,065,00                 |                   | -90.                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 568,856.11                   | 55,443.00         | 20.                   |
| Communications  |                | 5900         | 7,342,00                     | 8,862.00          |                       |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 2,402,872.71                 | 1,850,979.00      | -23.                  |
| CAPITAL OUTLAY  |                |              |                              | 2.00              | 0.                    |
| Land  |                | 6100         | 0.00                         | 0.00              |                       |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0,                    |
| Buildings and Improvements of Buildings   |                | 6200         | 5,828.87                     | 0.00              | -100.                 |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.                    |
| Equipment   |                | 6400         | 177,779.00                   | 0,00              | -100.                 |
| Equipment Replacement   |                | 6500         | 0.00                         | 0,00              | 0.                    |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.                    |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.                    |
| TOTAL, CAPITAL OUTLAY   |                |              | 183,607,87                   | 0.00              | -100.                 |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                             |                |              |                              |                   |                       |
| Tuition   |                |              |                              |                   |                       |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0,00                         | 0.00              | 0.                    |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools  |                | 7141         | 0,00                         | 0.00              | 0.                    |
| Payments to County Offices  |                | 7142         | 0.00                         | 0,00              | 0.                    |
| Payments to JPAs  |                | 7143         | 0,00                         | 0.00              | 0                     |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers   |                | 7281-7283    | 0.00                         | 0.00              | 0                     |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0                     |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0                     |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | C                     |
| ·   |                |              | 0.00                         | 0.00              | (                     |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 3,30                         |                   |                       |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                       |                | 7310         | 0.00                         | 0.00              |                       |
| Transfers of Indirect Costs   |                | 7310         | 75,269.88                    | 8,150.00          | -85                   |
| Transfers of Indirect Costs - Interfund   |                | 1350         | 75,269.88                    | 8,150.00          | -89                   |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              |                              |                   | -14                   |
| TOTAL, EXPENDITURES   |                |              | 23,453,441.41                | 20,174,099.41     | -14                   |

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| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Authorized Interfund Transfers In                 |                | 8919         | 0.00                         | 468,281,64        | New                   |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 0.00                         | 468,281.64        | New                   |
| INTERFUND TRANSFERS OUT                                 |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                |                | 7619         | 2,475,399.00                 | 3,473,729.00      | 40.3%                 |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 2,475,399.00                 | 3,473,729.00      | 40,3%                 |
| OTHER SOURCES/USES                                      |                |              |                              |                   |                       |
| SOURCES   |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0,00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              | 1                 |                       |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.09                  |
| 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              | 0.09                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0,0%                  |
| CONTRIBUTIONS   |                |              | 31 / T = C #                 |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.09                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0,00                         | 0.00              | 0.09                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.09                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | (2,475,399.00)               | (3,005,447.36)    | 21.49                 |

| Description  | Function Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |              |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099    | 19,352,265.00                | 20,874,241.00     | 7.9%                  |
| 2) Federal Revenue   |                | 8100-8299    | 702,632.80                   | 415,393.40        | -40.9%                |
| 3) Other State Revenue   |                | 8300-8599    | 2,339,081.40                 | 1,506,933,37      | -35.6%                |
| 4) Other Local Revenue   |                | 8600-8799    | 5,000,00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |              | 22,398,979,20                | 22,796,567,77     | 1,8%                  |
| B. EXPENDITURES (Objects 1000-7999)  |                |              |                              |                   |                       |
| 1) Instruction   | 1000-1999      |              | 17,664,988.02                | 13,914,572.15     | -21.2%                |
| 2) Instruction - Related Services  | 2000-2999      |              | 2,977,151.66                 | 3,646,735,05      | 22,5%                 |
| 3) Pupil Services  | 3000-3999      |              | 828,013,53                   | 664,709,14        | -19.7%                |
| 4) Ancillary Services  | 4000-4999      |              | 5,932,44                     | 0.00              | -100.0%               |
| 5) Community Services  | 5000-5999      |              | 469.55                       | 0,00              | -100,0%               |
| 6) Enterprise  | 6000-6999      |              | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |              | 75,269,88                    | 8,150.00          | -89,2%                |
| 8) Plant Services  | 8000-8999      |              | 1,901,616.33                 | 1,939,933.07      | 2.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600- | 0.00                         | 0.00              | 0.0%                  |
|  |                | 7699         | 0,00<br>23,453,441,41        | 20,174,099.41     | -14.0%                |
| 10) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER |                |              |                              |                   |                       |
| FINANCING SOURCES AND USES (A5 - B10)  |                |              | (1,054,462.21)               | 2,622,468,36      | -348,7%               |
| D. OTHER FINANCING SOURCES/USES  |                |              | 1                            |                   |                       |
| 1) Interfund Transfers   |                | 8000 8000    | 0,00                         | 468,281,64        | New                   |
| a) Transfers In  |                | 8900-8929    | 2,475,399,00                 | 3,473,729.00      | 40.3%                 |
| b) Transfers Out   |                | 7600-7629    | 2,475,399,00                 | 3,473,725,00      | 40.070                |
| 2) Other Sources/Uses  |                | 2002 2072    | 0.00                         | 0.00              | 0.0%                  |
| a) Sources   |                | 8930-8979    | 0,00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699    | 0,00                         |                   | 0.0%                  |
| 3) Contributions   |                | 8980-8999    | 0,00                         | 0.00              | 21.4%                 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |              | (2,475,399_00)               | (3,005,447,36)    |                       |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |                |              | (3,529,861,21)               | (382,979.00)      | -89,2%                |
| F. FUND BALANCE, RESERVES  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              | 44 000 407 27     | 22.7%                 |
| a) As of July 1 - Unaudited  |                | 9791         | 15,520,268,58                | 11,990,407.37     | -22.7%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0,0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |              | 15,520,268.58                | 11,990,407.37     | -22,7%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0,0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |              | 15,520,268,58                | 11,990,407.37     | -22.7%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 11,990,407.37                | 11,607,428,37     | -3.2%                 |
| Components of Ending Fund Balance  |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0_00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 5,656,502.09                 | 5,519,433.09      | -2,4%                 |
| 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)   |                | 9760         | 6,333,905.28                 | 6,087,995.28      | -3.9%                 |
| Education Protection Account   | 0000           | 9780         | 103,455,00                   |                   |                       |
| Charter school fund  | 0000           | 9780         | 6, 126, 995. 28              |                   |                       |
| Education Protection Account   | 0000           | 9780         |                              | 103, 455.00       |                       |
| Charter school fund  | 0000           | 9780         |                              | 5, 984, 540. 28   | -11.5" 1.11           |
| e) Unassigned/Unappropriated   | 3000           | 5100         |                              |                   |                       |
| e) Unassigned/Unappropriated  Reserve for Economic Uncertainties                           |                | 9789         | 0,00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

#### Budget, July 1 Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detall

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| ı                         | Resource | Description   | Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|----------|---|----------------------|-------------------|
| •                         | 2600     | Expanded Learning Opportunities Program                             | 1,496,369.11         | 1,496,369.11      |
|                           | 6300     | Lottery: Instructional Materials                                    | 194,932.82           | 194,932,82        |
|                           | 6762     | Arts, Music, and Instructional Materials Discretionary Block Grant  | 961,497.57           | 961,497.57        |
|                           | 7339     | Dual Enrollment Opportunities                                       | 225,000.00           | 225,000.00        |
|                           | 7412     | A-G Access/Success Grant  | 144,058.35           | 6,989,35          |
|                           | 7413     | A-G Learning Loss Mitigation Grant                                  | 161,118,56           | 161,118.56        |
|                           | 7425     | Expanded Learning Opportunities (ELO) Grant                         | 35,080.27            | 35,080.27         |
|                           | 7426     | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 39,890.65            | 39,890.65         |
|                           | 7435     | Learning Recovery Emergency Block Grant                             | 2,248,245.65         | 2,248,245.65      |
|                           | 7810     | Other Restricted State  | 17,258.00            | 17,258.00         |
|                           | 9010     | Other Restricted Local  | 133,051.11           | 133,051-11        |
| Total, Restricted Balance |          |   | 5,656,502.09         | 5,519,433.09      |
|                           |          |   |                      |                   |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |              |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099    | 0.00                         | 0_00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299    | 1,414,904.08                 | 1,533,477.23      | 8.4%                  |
| 3) Other State Revenue   |                | 8300-8599    | 2,386,205_34                 | 2,138,928,28      | -10.4%                |
| 4) Other Local Revenue   |                | 8600-8799    | 3,342,561_91                 | 3,014,201.09      | -9.8%                 |
| 5) TOTAL, REVENUES   |                |              | 7,143,671.33                 | 6,686,606.60      | -6.4%                 |
| B. EXPENDITURES  |                |              |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999    | 2,411,511,80                 | 1,554,692,94      | -35.5%                |
| 2) Classified Salaries   | (*)            | 2000-2999    | 1,304,144.48                 | 1,745,143.08      | 33.8%                 |
| 3) Employ ee Benefits  |                | 3000-3999    | 2,394,425.24                 | 2,371,540.63      | -1.0%                 |
| 4) Books and Supplies  |                | 4000-4999    | 475,410,05                   | 505,447.62        | 6.3%                  |
| 5) Services and Other Operating Expenditures   |                | 5000-5999    | 1,058,081.25                 | 342,354,00        | -67.6%                |
| 6) Capital Outlay  |                | 6000-6999    | 39,269.37                    | 0.00              | -100,0%               |
|  |                | 7100-7299,   |                              |                   |                       |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7400-7499    | 0.00                         | 0,00              | 0,0%                  |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399    | 87,079,44                    | 102,754.00        | 18,0%                 |
| 9) TOTAL, EXPENDITURES   |                |              | 7,769,921,63                 | 6,621,932.27      | -14.8%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |              | (626,250.30)                 | 64,674.33         | -110,3%               |
| D. OTHER FINANCING SOURCES/USES  |                |              |                              | Ì                 |                       |
| 1) Interfund Transfers   |                |              |                              |                   |                       |
| a) Transfers In  |                | 8900-8929    | 107,137,79                   | 0.00              | -100,0%               |
| b) Transfers Out   |                | 7600-7629    | 0.00                         | 0.00              | 0.09                  |
|  |                |              | 151                          |                   |                       |
| 2) Other Sources/Uses  |                | 8930-8979    | 0.00                         | 0,00              | 0.0%                  |
| a) Sources   |                | 7630-7699    | 0,00                         | 0.00              | 0.09                  |
| b) Uses  |                | 8980-8999    | 0.00                         | 0.00              | 0.09                  |
| 3) Contributions   |                | 0300-0333    | 107,137.79                   | 0.00              | -100.0%               |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |              |                              | 64,674.33         | -112.5%               |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |                |              | (519,112.51)                 | 04,074,33         | -112.57               |
| F. FUND BALANCE, RESERVES  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              | 544.005.04        | 40.00                 |
| a) As of July 1 - Unaudited  |                | 9791         | 1,061,007.75                 | 541,895,24        | -48.99                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0                   |
| c) As of July 1 - Audited (F1a + F1b)  |                |              | 1,061,007.75                 | 541,895,24        | -48.9                 |
| d) Other Restatements  |                | 9795         | 0,00                         | 0.00              | 0.0                   |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |              | 1,061,007.75                 | 541,895.24        | 48.9                  |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 541,895,24                   | 606,569.57        | 11,9                  |
| 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         | 541,895,24                   | 606,569,57        | 11.9                  |
| c) Committed   |                |              |                              |                   |                       |
|  |                | 9750         | 0,00                         | 0.00              | 0.0                   |
| Stabilization Arrangements   |                | 9760         | 0.00                         | 0,00              | 0.0                   |
| Other Commitments  |                | 3,00         | 1                            |                   |                       |
| d) Assigned  |                | 9780         | 0.00                         | 0.00              | 0.0                   |
| Other Assignments  |                | 9789         | 0.00                         | 0,00              | 0.0                   |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties  |                |              | 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         | (4,962,571.47)               |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury  |                | 9111         | 0,00                         |                   |                       |
| b) in Banks  |                | 9120         | 514,138.80                   |                   |                       |
| c) in Revolving Cash Account   |                | 9130         | 0,00                         |                   |                       |
| d) with Fiscal Agent/Trustee   |                | 9135         | 0,00                         |                   |                       |
| e) Collections Awaiting Deposit  |                | 9140         | 0,00                         |                   |                       |
| 4  |                | 9150         | 0.00                         | I .               | 1                     |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 24,804.93                    |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 351,198.88                   |                   |                       |
| 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  |                |              | (4,072,428_86)               |                   |                       |
| H, DEFERRED OUTFLOWS OF RESOURCES                        |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
|  |                |              |                              |                   |                       |
| I. LIABILITIES   |                | 9500         | 39,952.71                    |                   |                       |
| 1) Accounts Payable                                      |                | 9590         | (29,411.33)                  |                   |                       |
| 2) Due to Grantor Governments                            |                |              |                              |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | (1,135,169.24)               |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Uneamed Revenue                                       |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | (1,124,627.86)               |                   |                       |
| 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)                                   |                |              | (2,947,801,00)               |                   |                       |
| LCFF SOURCES   |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                            |                | 8091         | 0.00                         | 0.00              | 0.0                   |
| LCFF/Revenue Limit Transfers - Prior Years               |                | 8099         | 0,00                         | 0,00              | 0.0                   |
| TOTAL, LCFF SOURCES                                      |                |              | 0,00                         | 0.00              | 0.0                   |
| FEDERAL REVENUE  |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0                   |
|  |                |              |                              |                   |                       |
| Pass-Through Revenues from                               |                | 8287         | 0.00                         | 0.00              | 0.0                   |
| Federal Sources  | 3500-3599      | 8290         | 285,744.00                   | 491,350.16        | 72.0                  |
| Career and Technical Education                           |                |              |                              | 1,042,127.07      | -7.7                  |
| All Other Federal Revenue                                | All Other      | 8290         | 1,129,160.08                 | 7.0               | B <sub>1</sub> 4      |
| TOTAL, FEDERAL REVENUE                                   |                |              | 1,414,904.08                 | 1,533,477.23      | 6,-                   |
| OTHER STATE REVENUE                                      |                |              |                              |                   |                       |
| Other State Apportionments                               |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year            |                | 8311         | 0.00                         | 0.00              | 0.0                   |
| All Other State Apportionments - Prior Years             |                | B319         | 0,00                         | 0.00              | 0.                    |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0,                    |
| Adult Education Program                                  | 6391           | 8590         | 1,663,358.75                 | 1,693,506.28      | 1,8                   |
| All Other State Revenue                                  | All Other      | 8590         | 722,846.59                   | 445,422.00        | -38.4                 |
| TOTAL, OTHER STATE REVENUE                               |                |              | 2,386,205.34                 | 2,138,928.28      | -10                   |
| OTHER LOCAL REVENUE                                      |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              | 1                 |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.                    |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.                    |
|  |                | 8660         | 0.00                         | 0.00              | 0.                    |
| Interest   |                | 8662         | 0.00                         | 0.00              | 0.                    |
| Net Increase (Decrease) in the Fair Value of Investments |                | 0002         | 3.00                         | 5.66              |                       |
| Fees and Contracts                                       |                |              | 4 500 005 00                 | 4 476 749 00      | 24                    |
| Adult Education Fees                                     |                | B671         | 1,500,000.00                 | 1,176,712,00      | -21.                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0,00              | 0.                    |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 1,842,561.91                 | 1,837,489.09      | -0.                   |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.                    |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 3,342,561.91                 | 3,014,201.09      | -9.                   |
| TOTAL, REVENUES  |                |              | 7,143,671.33                 | 6,686,606,60      | -6.                   |
| CERTIFICATED SALARIES                                    |                |              |                              |                   |                       |
|  |                |              |                              |                   | I .                   |

| Description Resource   | ce Codes Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|-----------------------|------------------------------|-------------------|-----------------------|
| Certificated Pupil Support Salaries  | 1200                  | 150,691.45                   | 0.00              | -100.0                |
| Certificated Supervisors' and Administrators' Salaries                               | 1300                  | 440,438.00                   | 273,478.08        | -37.9                 |
| Other Certificated Salaries  | 1900                  | 0,00                         | 0.00              | 0.0                   |
| TOTAL, CERTIFICATED SALARIES   |                       | 2,411,511.80                 | 1,554,692.94      | -35.5                 |
| CLASSIFIED SALARIES  |                       |                              |                   |                       |
| Classified Instructional Salaries  | 2100                  | 189,327.49                   | 226,903.68        | 19,8                  |
| Classified Support Salaries  | 2200                  | 508,492,32                   | 635,016,19        | 24.                   |
| Classified Supervisors' and Administrators' Salaries                                 | 2300                  | 196,729.93                   | 230,042.30        | 16.                   |
| Clerical, Technical and Office Salaries  | 2400                  | 405,373.94                   | 551,350.91        | 36.                   |
| Other Classified Salaries  | 2900                  | 4,220,80                     | 101,830.00        | 2,312.                |
| TOTAL, CLASSIFIED SALARIES   |                       | 1,304,144.48                 | 1,745,143.08      | 33.                   |
| MPLOYEE BENEFITS   |                       |                              |                   |                       |
| STRS   | 3101-3102             | 500,074,75                   | 364,320.09        | -27.                  |
| PERS   | 3201-3202             | 385,576.35                   | 470,248 47        | 22.                   |
| OASDI/Medicare/Alternative   | 3301-3302             | 160,033,87                   | 156,255,38        | -2.                   |
| Health and Welfare Benefits  | 3401-3402             | 1,006,823.74                 | 1,070,827,74      | 6.                    |
| Unemployment Insurance   | 3501-3502             | 3,155.66                     | 1,606.84          | -49                   |
| Workers' Compensation  | 3601-3602             | 54,904.07                    | 48,393.31         | -11                   |
| OPEB, Allocated  | 3701-3702             | 283,365,50                   | 259,506,00        | -8                    |
| OPEB, Active Employees   | 3751-3752             | 0,00                         | 0.00              | C                     |
| Other Employees Benefits   | 3901-3902             | 491.30                       | 382.80            | -22                   |
| TOTAL, EMPLOYEE BENEFITS   |                       | 2,394,425.24                 | 2,371,540.63      | -1                    |
| BOOKS AND SUPPLIES   |                       |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                                      | 4100                  | 0,00                         | 0.00              | 0                     |
| Books and Other Reference Materials  | 4200                  | 4,557.99                     | 0.00              | -100                  |
|  | 4300                  | 439,336,82                   | 505,447.62        | 15                    |
| Materials and Supplies   | 4400                  | 31,515.24                    | 0.00              | -100                  |
| Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES                                   |                       | 475,410.05                   | 505,447.62        | 6                     |
| SERVICES AND OTHER OPERATING EXPENDITURES  |                       |                              |                   |                       |
| Subagreements for Services   | 5100                  | 0.00                         | 0.00              | C                     |
| Travel and Conferences   | 5200                  | 23,020.00                    | 0.00              | -100                  |
|  | 5300                  | 0.00                         | 0.00              | c                     |
| Dues and Memberships   | 5400-5450             | 0.00                         | 0,00              | (                     |
| Insurance  | 5500                  | 247,576.69                   | 127,054.00        | -48                   |
| Operations and Housekeeping Services   | 5600                  | 27,500.00                    | 22,000,00         | -20                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                            | 5710                  | 0.00                         | 0.00              |                       |
| Transfers of Direct Costs  Transfers of Direct Costs - Interfund                     | 5750                  | 0.00                         | 0.00              | (                     |
|  | 5800                  | 759,709.87                   | 193,300.00        | -74                   |
| Professional/Consulting Services and Operating Expenditures                          | 5900                  | 274.69                       | 0.00              | -10                   |
| Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                      | 0000                  | 1,058,081.25                 | 342,354.00        | -6                    |
|  |                       | 1,000,000                    |                   |                       |
| CAPITAL OUTLAY   | 6100                  | 0.00                         | 0,00              |                       |
| Land   | 6170                  | 0.00                         | 0.00              |                       |
| Land Improvements  | 6200                  | 0.00                         | 0.00              |                       |
| Buildings and Improvements of Buildings  | 6400                  | 39,269.37                    | 0.00              | -10                   |
| Equipment  | 6500                  | 0.00                         | 0.00              |                       |
| Equipment Replacement  | 6600                  | 0.00                         | 0.00              |                       |
| Lease Assets   | 6700                  | 0,00                         | 0.00              |                       |
| Subscription Assets  | 0100                  | 39,269,37                    | 0.00              | -10                   |
| TOTAL, CAPITAL OUTLAY  |                       | 55,254,07                    | 3.00              |                       |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                                  |                       |                              |                   |                       |
| Tuition  |                       |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments                                       | 7141                  | 0.00                         | 0.00              |                       |
| Payments to Districts or Charter Schools   | 7141                  | 0.00                         | 0.00              |                       |
| Payments to County Offices   |                       | 0.00                         | 0.00              |                       |
| Payments to JPAs   | 7143                  | 0,00                         | 0,00              | 1                     |
| Other Transfers Out  |                       |                              |                   | 1                     |
|  |                       |                              |                   |                       |
| Transfers of Pass-Through Revenues   |                       |                              |                   |                       |
| Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices | 7211<br>7212          | 0.00                         | 0.00              |                       |

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| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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         | 87,079.44                    | 102,754.00        | 18.0%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS             |                |              | 87,079.44                    | 102,754,00        | 18,0%                 |
| TOTAL, EXPENDITURES  |                |              | 7,769,921.63                 | 6,621,932.27      | -14.8%                |
| INTERFUND TRANSFERS  |                |              |                              |                   |                       |
| INTERFUND TRANSFERS IN                                       |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                      |                | 8919         | 107,137.79                   | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 107,137.79                   | 0,00              | -100.0%               |
| 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  |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                         | 0.00              | 0.09                  |
| Long-Term Debt Proceeds                                      |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                  |                | 8971         | 0.00                         | 0,00              | 0.09                  |
| 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              | 0,09                  |
| All Other Financing Uses                                     |                | 7699         | 0,00                         | 0.00              | 0.09                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.09                  |
| CONTRIBUTIONS  | <u> </u>       |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                         | 0.00              | 0,09                  |
| 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)      |                |              | 107,137.79                   | 0,00              | -100.0                |

| Description   | Function Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES   |                |              |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099    | 0,00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299    | 1,414,904.08                 | 1,533,477.23      | 8.4%                  |
| 3) Other State Revenue  |                | 8300-8599    | 2,386,205,34                 | 2,138,928,28      | -10.4%                |
| 4) Other Local Revenue  |                | 8600-8799    | 3,342,561.91                 | 3,014,201.09      | -9.8%                 |
| 5) TOTAL, REVENUES  |                |              | 7,143,671.33                 | 6,686,606.60      | -6.4%                 |
| B. EXPENDITURES (Objects 1000-7999)   |                |              |                              |                   |                       |
| 1) Instruction  | 1000-1999      |              | 4,159,252.93                 | 2,914,181,05      | -29.9%                |
| 2) Instruction - Related Services   | 2000-2999      |              | 2,129,470.72                 | 2,299,725.50      | 8.0%                  |
| 3) Pupil Services   | 3000-3999      |              | 606,566.60                   | 651,080,94        | 7.3%                  |
| 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      |              | 87,079,44                    | 102,754.00        | 18,0%                 |
| 8) Plant Services   | 8000-8999      |              | 787,551,94                   | 654,190,78        | -16,9%                |
|   | 0000 0000      | Except 7600- |                              |                   |                       |
| 9) Other Outgo  | 9000-9999      | 7699         | 0.00                         | 0,00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |              | 7,769,921,63                 | 6,621,932.27      | -14,8%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |                |              | (626,250,30)                 | 64,674,33         | -110,3%               |
| D. OTHER FINANCING SOURCES/USES   |                |              |                              |                   |                       |
| 1) Interfund Transfers  |                |              |                              |                   |                       |
| a) Transfers In   |                | 8900-8929    | 107,137,79                   | 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  |                |              | 107,137.79                   | 0,00              | -100.0%               |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   |                |              | (519,112.51)                 | 64,674.33         | -112.5%               |
| F. FUND BALANCE, RESERVES   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudiled   |                | 9791         | 1,061,007.75                 | 541,895.24        | -48,9%                |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0,00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 1,061,007.75                 | 541,895.24        | -48.9%                |
| d) Other Restatements   |                | 9795         | 0.00                         | 0,00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 1,061,007.75                 | 541,895.24        | -48.99                |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 541,895.24                   | 606,569,57        | 11,99                 |
| Components of Ending Fund Balance   |                |              |                              |                   |                       |
| a) Nonspendable   |                |              |                              | 1                 |                       |
| Revolving Cash  |                | 9711         | 0,00                         | 0.00              | 0.09                  |
| Stores  |                | 9712         | 0,00                         | 0.00              | 0.0                   |
| Prepaid Items   |                | 9713         | 0,00                         | 0.00              | 0.09                  |
| All Others  |                | 9719         | 0,00                         | 0.00              | 0.0                   |
| b) Restricted   |                | 9740         | 541,895.24                   | 606,569.57        | 11,99                 |
| c) Committed  |                |              |                              |                   |                       |
| Stabilization Arrangements  |                | 9750         | 0.00                         | 0.00              | 0.04                  |
|   |                | 9760         | 0.00                         | 0.00              | 0.0                   |
| Other Commitments (by Resource/Object)  |                | 3100         |                              | -1,55             |                       |
| d) Assigned   |                | 9780         | 0,00                         | 0.00              | 0.0                   |
| Other Assignments (by Resource/Object)  |                | 3100         | 0,00                         | 5,00              |                       |
| e) Unassigned/Unappropriated  |                | 9789         | 0.00                         | 0.00              | 0.0                   |
| Reserve for Economic Uncertainties  |                | 3103         | 0.00                         | 0.00              | 0.0                   |

#### Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

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|                           | Resource | 2023-2 Estimate Description Actual           | d 2024-25     |
|---------------------------|----------|--|---------------|
|                           | 5810     | Other Restricted Federal 159,454.            | 10 224,128.43 |
|                           | 6371     | CalWORKs for ROCP or Adult Education 54,384. | 00 54,384.00  |
|                           | 7810     | Other Restricted State 563.                  | 70 563,70     |
|                           | 9010     | Other Restricted Local 327,493.              | 44 327,493.44 |
| Total, Restricted Balance | F1       | 541,895.                                     | 24 606,569.57 |

| Description  | Resource Codes | Object Codes         | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|----------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                      |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099            | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299            | 8,136,693.85                 | 8,505,656.00      | 4.5%                  |
| 3) Other State Revenue   |                | 8300-8599            | 11,401,313.58                | 10,135,190,97     | -11_1%                |
| 4) Other Local Revenue   |                | 8600-8799            | 1,420,647,48                 | 298,901,34        | -79_0%                |
| 5) TOTAL, REVENUES   |                |                      | 20,958,654,91                | 18,939,748.31     | -9.6%                 |
| B, EXPENDITURES  |                |                      |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999            | 5,077,994.98                 | 5,332,806.28      | 5, 0%                 |
| 2) Classified Salaries   |                | 2000-2999            | 3,115,781,31                 | 3,364,444,50      | 8.0%                  |
| 3) Employee Benefits   |                | 3000-3999            | 6,120,186,62                 | 6,411,388.48      | 4.89                  |
| 4) Books and Supplies  |                | 4000-4999            | 4,799,056.98                 | 2,780,928 48      | -42,19                |
| 5) Services and Other Operating Expenditures   |                | 5000-5999            | 1,320,835.63                 | 380,582,57        | -71.2°                |
| 6) Capital Outlay  |                | 6000-6999            | 24,650,87                    | 0,00              | -100.0                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7100-7299,           | 2.00                         | 0.00              | 0.0                   |
|  |                | 7400-7499            | 0,00                         | 0,00              | 7.9                   |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399            | 620,817.96                   | 669,598,00        |                       |
| 9) TOTAL, EXPENDITURES   |                |                      | 21,079,324,35                | 18,939,74B,31     | -10,2                 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                      | (120,669.44)                 | 0.00              | -100.0                |
| D. OTHER FINANCING SOURCES/USES  |                |                      |                              |                   |                       |
| 1) Interfund Transfers   |                |                      |                              |                   |                       |
| a) Transfers In  |                | 8900-8929            | 0.00                         | 0.00              | 0.0                   |
| b) Transfers Out   |                | 7600-7629            | 0,00                         | 0,00              | 0.0                   |
| 2) Other Sources/Uses  |                |                      |                              |                   |                       |
| a) Sources   |                | 8930-8979            | 0,00                         | 0.00              | 0.0                   |
| b) Uses  |                | 7630-7699            | 0.00                         | 0.00              | 0,0                   |
| 3) Contributions   |                | 8980-8999            | 0.00                         | 0.00              | 0.0                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                      | 0,00                         | 0.00              | 0.0                   |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |                |                      | (120,669,44)                 | 0,00              | -100.0                |
| F. FUND BALANCE, RESERVES  |                |                      |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                      |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791                 | 1,239,858.64                 | 1,119,189,20      | -9.7                  |
| b) Audil Adjustments   |                | 9793                 | 0,00                         | 0.00              | 0.0                   |
| c) As of July 1 - Audited (F1a + F1b)  |                |                      | 1,239,858,64                 | 1,119,189.20      | -9.7                  |
| d) Other Restatements  |                | 9795                 | 0.00                         | 0.00              | 0.0                   |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                      | 1,239,858,64                 | 1,119,189.20      | -9.7                  |
| 2) Ending Balance, June 30 (E + F1e)   |                |                      | 1,119,189,20                 | 1,119,189,20      | 0.0                   |
| Components of Ending Fund Balance  |                |                      |                              |                   |                       |
| a) Nonspendable  |                |                      |                              |                   |                       |
| Revolving Cash   |                | 9711                 | 0.00                         | 0.00              | 0.                    |
| Stores   |                | 9712                 | 0.00                         | 0,00              | 0.                    |
| Prepaid Items  |                | 9713                 | 0,00                         | 0.00              | 0.1                   |
| All Others   |                | 9719                 | 0,00                         | 0.00              | 0,0                   |
| b) Restricted  |                | 9740                 | 886,675.99                   | 886,675,99        | 0.4                   |
| c) Committed   |                |                      |                              |                   |                       |
| Stabilization Arrangements   |                | 9750                 | 0,00                         | 0.00              | 0.0                   |
| Other Commitments  |                | 9760                 | 0,00                         | 0.00              | 0.                    |
|  |                | _, 00                |                              |                   |                       |
| d) Assigned  |                | 9780                 | 232,513.21                   | 232,513.21        | 0.                    |
| Other Assignments  e) Unassigned/Unappropriated Reserve for Economic Uncertainties                     |                | 9789                 | 0.00                         | 0.00              | 0.0                   |
| , -  |                | 9790                 | 0.00                         | 0.00              | 0.                    |
| Unassigned/Unappropriated Amount   |                | 0100                 | 5.50                         | 3,33              | -                     |
| G. ASSETS  |                |                      |                              |                   |                       |
| 1) Cash  |                | 9110                 | (1,428,686,53)               |                   |                       |
| a) in County Treasury  |                |                      |                              |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury  |                | 9111                 | 0,00                         |                   |                       |
|  |                | 9120                 | 231,298.27                   |                   |                       |
| b) in Banks  |                |                      | 0.00                         |                   |                       |
| c) in Revolving Cash Account   |                | 9130                 | 0,00                         |                   |                       |
|  |                | 9130<br>9135<br>9140 | 0,00<br>0,00<br>0,00         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals             | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|--|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 0.00                                     |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | (1,015,492,92)                           |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                                     |                   |                       |
| 6) Stores  |                | 9320         | 0.00                                     |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                                     |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                                     |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                                     |                   |                       |
| 10) TOTAL, ASSETS  |                |              | (2,212,881.18)                           |                   |                       |
| H. DEFERRED OUTFLOWS OF RESOURCES                        |                |              | (=,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,- |                   |                       |
|  |                | 9490         | 0.00                                     |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 5450         | 0,00                                     |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0,00                                     |                   |                       |
| I. LIABILITIES   |                |              | 474 400 70                               |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 174,469.70                               |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0,00                                     |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | (1,918,942.52)                           |                   |                       |
| 4) Current Loans   |                | 9640         |  |                   |                       |
| 5) Uneamed Revenue                                       |                | 9650         | 0,00                                     |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | (1,744,472.82)                           |                   |                       |
| J. DEFERRED INFLOWS OF RESOURCES                         |                |              |  |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                                     |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0,00                                     |                   |                       |
| K, FUND EQUITY   |                |              | i i                                      | 1                 |                       |
|  |                |              | (468,408,36)                             |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | (400,400,00)                             |                   |                       |
| FEDERAL REVENUE  |                | 2000         | 0.00                                     | 0.00              | 0.0                   |
| Child Nutrition Programs                                 |                | 8220         | 0.00                                     | -                 | 0.0                   |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                                     | 0.00              |                       |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0,00                                     | 0.00              | 0,0                   |
| All Other Federal Revenue                                | All Other      | 8290         | 8,136,693,85                             | 8,505,656.00      | 4.                    |
| TOTAL, FEDERAL REVENUE                                   |                |              | 8,136,693,85                             | 8,505,656.00      | 4.5                   |
| OTHER STATE REVENUE                                      |                |              |  |                   |                       |
| Child Nutrition Programs                                 |                | B520         | 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         | 9,210,776.58                             | 7,525,217.00      | -18,                  |
| All Other State Revenue                                  | All Other      | 8590         | 2,190,537.00                             | 2,609,973.97      | 19,                   |
| TOTAL, OTHER STATE REVENUE                               |                |              | 11,401,313.5B                            | 10,135,190.97     | -11,                  |
| OTHER LOCAL REVENUE                                      |                |              |  |                   |                       |
|  |                |              |  |                   |                       |
| Other Local Revenue                                      |                |              |  |                   |                       |
| Sales  |                | 2024         | 0.00                                     | 0.00              | 0.                    |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                                     | 0.00              |                       |
| Food Service Sales                                       |                | B634         | 0,00                                     | 0.00              | 0.                    |
| Interest   |                | 8660         | 0.00                                     | 0,00              | 0.                    |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                                     | 0.00              | 0.                    |
| Fees and Contracts                                       |                |              |  | )                 |                       |
| Child Development Parent Fees                            |                | 8673         | 365,028.30                               | 214,901.34        | -41.                  |
| Interagency Services                                     |                | 8677         | 0.00                                     | 0.00              | 0.                    |
| All Other Fees and Contracts                             |                | 8689         | 0,00                                     | 0.00              | 0.                    |
| Other Local Revenue                                      |                |              |  |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 1,055,619.18                             | 84,000.00         | -92                   |
| All Other Transfers In from All Others                   |                | 6799         | 0.00                                     | 000               | 0                     |
|  |                | 5.05         | 1,420,647.48                             | 298,901.34        | -79                   |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 20,958,654.91                            | 18,939,748,31     | -9                    |
| TOTAL, REVENUES  |                |              | ∠0,956,654.91                            | 10,838,140,31     |                       |
| CERTIFICATED SALARIES                                    |                |              |  |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 4,097,613.86                             | 4,235,052.05      | 3                     |
| Certificated Pupil Support Salaries                      |                | 1200         | 393,182,44                               | 427,937.89        | 8                     |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 580,092,90                               | 663,586.34        | 14                    |
| Other Certificated Salaries                              |                | 1900         | 7,105.78                                 | 6,230.00          | -12                   |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 5,077,994.98                             | 5,332,806.28      | 5                     |
| CLASSIFIED SALARIES                                      |                |              |  |                   |                       |
| SENSON IED SUEDINES                                      |                |              | TI I                                     |                   | P .                   |

| Description Resource Codes                                  | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|--------------|------------------------------|-------------------|-----------------------|
| Classified Support Salaries                                 | 2200         | 1,019,553.51                 | 1,064,033,49      | 4.4%                  |
| Classified Supervisors' and Administrators' Salaries        | 2300         | 0,00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     | 2400         | 722,039.36                   | 633,138.00        | -12.3%                |
| Other Classified Salaries                                   | 2900         | 245,941,77                   | 189,091,95        | -23.1%                |
| TOTAL, CLASSIFIED SALARIES                                  |              | 3,115,781.31                 | 3,364,444.50      | 8,0%                  |
| EMPLOYEE BENEFITS   |              |                              |                   |                       |
| STRS  | 3101-3102    | 1,038,618,42                 | 1,092,381.18      | 5.2%                  |
| PERS  | 3201-3202    | 1,048,632,42                 | 1,092,188.60      | 4.2%                  |
| OASDI/Medicare/Alternative                                  | 3301-3302    | 393,136.98                   | 418,746,38        | 6.5%                  |
| Health and Welfare Benefits                                 | 3401-3402    | 2,792,058,95                 | 2,997,841.86      | 7.4%                  |
| Unemployment Insurance                                      | 3501-3502    | 4,178,28                     | 4,343.34          | 4.0%                  |
| Workers' Compensation                                       | 3601-3602    | 125,652.56                   | 130,451.92        | 3.8%                  |
| OPEB, Allocated   | 3701-3702    | 717,080.66                   | 674,454.00        | -5.9%                 |
| OPEB, Active Employees                                      | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     | 3901-3902    | 828 35                       | 981.20            | 18.5%                 |
| TOTAL, EMPLOYEE BENEFITS                                    |              | 6,120,186.62                 | 6,411,388,48      | 4.8%                  |
| BOOKS AND SUPPLIES  |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             | 4100         | 0,00                         | 0.00              | 0.0%                  |
|   | 4200         | 0.00                         | 0,00              | 0.0%                  |
| Books and Other Reference Materials                         | 4300         | 4,364,370.13                 | 2,744,965.48      | -37_19                |
| Materials and Supplies                                      | 4400         | 434,686,85                   | 35,963.00         | -91,7%                |
| Noncapitalized Equipment                                    | 4700         | 0,00                         | 0,00              | 0.0%                  |
| Food  | 4700         | 4,799,056.98                 | 2,760,928,48      | -42,1%                |
| TOTAL, BOOKS AND SUPPLIES                                   |              | 4,799,000.90                 | 2,700,920,40      | 72.17                 |
| SERVICES AND OTHER OPERATING EXPENDITURES                   | 5400         | 0.00                         | 0.00              | 0.0%                  |
| Subagreements for Services                                  | 5100         | 0.00                         | 73,043.43         | 27, 19                |
| Travel and Conferences                                      | 5200         | 57,473,70                    | 0.00              | 0.09                  |
| Dues and Memberships  | 5300         | 0.00                         |                   |                       |
| Insurance   | 5400-5450    | 0.00                         | 0,00              | 0.09                  |
| Operations and Housekeeping Services                        | 5500         | 79,036,37                    | 35,000,00         | -55.7%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   | 5600         | 31,220.44                    | 12,520,00         | -59.9%                |
| Transfers of Direct Costs                                   | 5710         | 0.00                         | 0,00              | 0,0%                  |
| Transfers of Direct Costs - Interfund                       | 5750         | 36,603.01                    | 46,075.00         | 25,9%                 |
| Professional/Consulting Services and Operating Expenditures | 5800         | 1,109,725,77                 | 212,944.14        | -80.89                |
| Communications  | 5900         | 6,776.34                     | 1,000.00          | -85, 29               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |              | 1,320,835,63                 | 380,582.57        | -71_29                |
| CAPITAL OUTLAY  |              |                              |                   |                       |
| Land  | 6100         | 0,00                         | 0.00              | 0,09                  |
| Land Improvements   | 6170         | 0.00                         | 0,00              | 0.09                  |
| Buildings and Improvements of Buildings                     | 6200         | 24,650.87                    | 0,00              | -100.09               |
| 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                                       |              | 24,650.87                    | 0,00              | -100.09               |
| 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         | 620,817.96                   | 669,598.00        | 7.9                   |
|   | , 550        | 620,817.96                   | 669,598.00        | 7.9                   |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |              |                              |                   | -10.3                 |
| TOTAL, EXPENDITURES   |              | 21,079,324.35                | 18,939,748,31     |                       |
| INTERFUND TRANSFERS   |              |                              |                   | 8                     |
| 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.                    |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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                |                | B980         | 0.00                         | 0.00              | 0.09                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0,00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0,00              | 0.09                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0,00                         | 0.00              | 0.0%                  |

| Description   | Function Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES   |                |              |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099    | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299    | 8,136,693,85                 | 8,505,656.00      | 4.5%                  |
| 3) Other State Revenue  |                | 8300-8599    | 11,401,313.58                | 10,135,190.97     | -11.1%                |
| 4) Other Local Revenue  |                | 8600-8799    | 1,420,647.48                 | 298,901,34        | -79_0%                |
| 5) TOTAL, REVENUES  |                |              | 20,958,654.91                | 18,939,748,31     | -9.6%                 |
| B. EXPENDITURES (Objects 1000-7999)   |                |              |                              |                   |                       |
| 1) Instruction  | 1000-1999      |              | 13,255,691.20                | 11,789,662,79     | -11.1%                |
| 2) Instruction - Related Services   | 2000-2999      |              | 5,783,716,99                 | 5,309,560.26      | -8.2%                 |
| 3) Pupil Services   | 3000-3999      |              | 792,150,84                   | 747,176.69        | -5.7%                 |
| 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      |              | 620,817.96                   | 669,598,00        | 7.9%                  |
| 8) Plant Services   | 8000-8999      |              | 626,947.36                   | 423,750,57        | -32.4%                |
| O) Ohba- Oidea  | 9000-9999      | Except 7600- |                              |                   |                       |
| 9) Other Outgo  | 5000-3333      | 7699         | 0.00                         | 0,00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |              | 21,079,324,35                | 18,939,748,31     | -10,2%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |                |              | (120,669,44)                 | 0,00              | -100.0%               |
| D. OTHER FINANCING SOURCES/USES   |                |              |                              |                   |                       |
| 1) Interfund Transfers  |                |              |                              |                   |                       |
| a) Transfers In   |                | 8900-8929    | 0,00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629    | 0.00                         | 0,00              | 0.0%                  |
| 2) Other Sources/Uses   |                |              |                              |                   |                       |
| a) Sources  |                | 8930-8979    | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699    | 0,00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999    | 0.00                         | 0,00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 0,00                         | 0.00              | 0,0%                  |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   |                |              | (120,669,44)                 | 0.00              | -100.0%               |
| F. FUND BALANCE, RESERVES   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 1,239,858,64                 | 1,119,189,20      | -9.7%                 |
| b) Audit Adjustments  |                | 9793         | 0,00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 1,239,858,64                 | 1,119,189_20      | -9.7%                 |
| d) Other Restatements   |                | 9795         | 0,00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 1,239,858.64                 | 1,119,189.20      | -9.7%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 1,119,189.20                 | 1,119,189,20      | 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         | 886,675.99                   | 886,675,99        | 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         | 232,513.21                   | 232,513,21        | 0.0%                  |
| e) Unassigned/Unappropriated  |                |              |                              | N S Inc.          |                       |
| Reserve for Economic Uncertainties  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

#### Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

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| Res                       | source | Description   | Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|--------|---|----------------------|-------------------|
|                           | 5058   | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 16,926.00            | 16,926.00         |
|                           | 5059   | Child Development: ARP California State Preschool Program One-time Stipend                                    | 50,302.00            | 50,302.00         |
|                           | 5066   | Child Development: ARP California State Preschool Program - Rate Supplements                                  | 40,816.00            | 40,816.00         |
| 6                         | 6130   | Child Development: Center-Based Reserve Account   | 116,165.59           | 116,165,59        |
| 9                         | 9010   | Other Restricted Local  | 662,466.40           | 662,466.40        |
| Total, Restricted Balance |        |   | 886,675.99           | 866,675.99        |

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A, REVENUES   |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0,00              | 0.09                  |
| 2) Federal Revenue  |                | 8100-8299               | 31,048,506.39                | 38,392,286,72     | 23.79                 |
| 3) Other State Revenue  |                | 8300-8599               | 4,187,182.73                 | 0.00              | -100,09               |
| 4) Other Local Revenue  |                | 8600-8799               | 638,600,00                   | 0,00              | -100.09               |
| 5) TOTAL, REVENUES  |                |                         | 35,874,289_12                | 38,392,286,72     | 7.09                  |
| B. EXPENDITURES   |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0                   |
| 2) Classified Salaries  |                | 2000-2999               | 11,801,119.67                | 12,078,717,91     | 2.4                   |
| 3) Employee Benefits  |                | 3000-3999               | 7,984,927.02                 | 9,365,297,28      | 17.3                  |
| 4) Books and Supplies   |                | 4000-4999               | 16,277,645.44                | 15,072,851.53     | -7.4                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 832,644,34                   | 976,920,00        | 17.3                  |
| 6) Capital Outlay   |                | 6000-6999               | 816,436,86                   | 220,000.00        | -73.1                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0                   |
|   |                | 7300-7399               | 668,652,05                   | 677,000.00        | 1,2                   |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 38,381,425.38                | 38,390,786.72     | 0.0                   |
| 9) TOTAL, EXPENDITURES  |                |                         | 30,301,423.36                | 38,390,700.72     | 0.0                   |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)                        |                |                         | (2,507,136.26)               | 1,500.00          | -100, 1               |
| D. OTHER FINANCING SOURCES/USES   |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         | 1                            |                   |                       |
| 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)   |                |                         | (2,507,136.26)               | 1,500.00          | -100,1                |
| F. FUND BALANCE, RESERVES   |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 18,388,342.30                | 15,881,206.04     | -13.6                 |
| b) Audit Adjustments  |                | 9793                    | 0,00                         | 0.00              | 0.0                   |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 18,388,342,30                | 15,881,206.04     | -13.6                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0                   |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 18,388,342.30                | 15,881,206,04     | -13,6                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 15,881,206.04                | 15,882,706.04     | 0.6                   |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 2,000.00                     | 0,00              | -100,                 |
| Stores  |                | 9712                    | 2,384,649.24                 | 0.00              | -100,                 |
| Prepaid Items   |                | 9713                    | 0,00                         | 0.00              | 0.                    |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.                    |
| b) Restricted   |                | 9740                    | 13,268,107.03                | 15,656,256,27     | 18,                   |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0,00              | 0.                    |
| Other Commitments   |                | 9760                    | 0,00                         | 0.00              | 0.                    |
|   |                |                         |                              |                   |                       |
| d) Assigned   |                | 9780                    | 226,449.77                   | 226,449.77        | 0.                    |
| Other Assignments   | 0000           | 9780                    | 226,449.77                   | -11.13.1          |                       |
| Cafeteria Special Revenue   | 0000           | 9780                    | 220,770,77                   | 226, 449, 77      |                       |
| Cafeteria Special Revenue   | 0000           | 9789                    | 0.00                         | 0.00              | 0.                    |
| <ul> <li>e) Unassigned/Unappropriated Reserve for Economic Uncertainties</li> <li>Unassigned/Unappropriated Amount</li> </ul> |                | 9799                    | 0,00                         | 0.00              | 0.                    |
| Unassigned/Unappropnated Amount G. ASSETS   |                |                         | 1                            | 7                 |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 1,051,853,93                 |                   |                       |
| The county Treasury  1) Fair Value Adjustment to Cash in County Treasury  |                | 9111                    | 0,00                         |                   |                       |
|   |                | 9120                    | 642,105.85                   |                   |                       |
| b) in Banks c) in Revolving Cash Account  |                | 9130                    | 2,000.00                     |                   |                       |
| CLID MANUFACTURE LIGHT ACCOUNT  |                | 2100                    | 2,000.00                     |                   |                       |

| Description Resource C                                   | odes Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|-------------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          | 9140              | 14,649.97                    |                   |                       |
| 2) Investments   | 9150              | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   | 9200              | 22,151.33                    |                   |                       |
| 4) Due from Grantor Government                           | 9290              | 0,00                         |                   |                       |
| 5) Due from Other Funds                                  | 9310              | (7,741.05)                   |                   |                       |
| 6) Stores  | 9320              | 2,384,649.24                 |                   |                       |
| 7) Prepaid Expenditures                                  | 9330              | 0.00                         |                   |                       |
| 8) Other Current Assets                                  | 9340              | 0.00                         | 1                 |                       |
| 9) Lease Receivable                                      | 9380              | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                   | 4,109,669.27                 |                   |                       |
| 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              | 126,895.64                   |                   |                       |
| 2) Due to Grantor Governments                            | 9590              | 0.00                         | 1                 |                       |
| 3) Due to Other Funds                                    | 9610              | 0.00                         |                   |                       |
| •  | 9640              | 0,00                         |                   |                       |
| 4) Current Loans   | 9650              | 5,814,00                     |                   |                       |
| 5) Uneamed Revenue                                       | חפסה              | 132,709.64                   |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                   | 132,709.04                   |                   |                       |
| J. DEFERRED INFLOWS OF RESOURCES                         |                   |                              |                   |                       |
| 1) Deferred Inflows of Resources                         | 9690              | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                   | 0.00                         |                   |                       |
| K. FUND EQUITY   |                   |                              |                   |                       |
| (G10 + H2) - (16 + J2)                                   |                   | 3,976,959.63                 |                   |                       |
| FEDERAL REVENUE  |                   |                              |                   |                       |
| Child Nutrition Programs                                 | 8220              | 30,962,123.49                | 38,392,286.72     | 24.                   |
| Donated Food Commodities                                 | 8221              | 0,00                         | 0_00              | 0.                    |
| All Other Federal Revenue                                | 8290              | 86,382.90                    | 0,00              | -100,                 |
| TOTAL, FEDERAL REVENUE                                   |                   | 31,048,506.39                | 38,392,286.72     | 23.                   |
| OTHER STATE REVENUE                                      |                   |                              |                   |                       |
| Child Nutrition Programs                                 | 8520              | 4,049,024.17                 | 0.00              | -100                  |
| All Other State Revenue                                  | 8590              | 138,158,56                   | 0.00              | -100                  |
| TOTAL, OTHER STATE REVENUE                               |                   | 4,187,182,73                 | 0.00              | -100                  |
| OTHER LOCAL REVENUE                                      |                   |                              |                   |                       |
| Other Local Revenue                                      |                   |                              |                   |                       |
| Sales  |                   |                              |                   |                       |
| Sale of Equipment/Supplies                               | 8631              | 0.00                         | 0.00              | 0                     |
| Food Service Sales                                       | 8634              | 150,000.00                   | 0,00              | -100                  |
| Leases and Rentals                                       | 8650              | 0,00                         | 0,00              | 0                     |
|  | 8660              | 30,000.00                    | 0.00              | -100                  |
| Interest   | 8662              | 0.00                         | 0.00              | 0                     |
| Net Increase (Decrease) in the Fair Value of Investments | 5002              | 0,00                         | 0,00              | · ·                   |
| Fees and Contracts                                       |                   |                              |                   |                       |
| Interagency Services                                     | 8677              | 0.00                         | 0.00              | 0                     |
| Other Local Revenue                                      |                   |                              |                   |                       |
| All Other Local Revenue                                  | 8699              | 458,600.00                   | 0.00              | -100                  |
| TOTAL, OTHER LOCAL REVENUE                               |                   | 638,600.00                   | 0.00              | -100                  |
| TOTAL, REVENUES  |                   | 35,874,289.12                | 38,392,286.72     | 7                     |
| CERTIFICATED SALARIES                                    |                   |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries   | 1300              | 0.00                         | 0.00              | C                     |
| Other Certificated Salaries                              | 1900              | 0.00                         | 0.00              | C                     |
| TOTAL, CERTIFICATED SALARIES                             |                   | 0.00                         | 0.00              | (                     |
| CLASSIFIED SALARIES                                      |                   |                              |                   |                       |
| Classified Support Salaries                              | 2200              | 10,374,093.04                | 10,372,767.20     | 1                     |
| Classified Supervisors' and Administrators' Salaries     | 2300              | 822,225.68                   | 904,406.96        | 11                    |
| Clerical, Technical and Office Salaries                  | 2400              | 604,651.94                   | 801,543.75        | 3:                    |
| Other Classified Salaries                                | 2900              | 149.01                       | 0.00              | -100                  |
| TOTAL, CLASSIFIED SALARIES                               | 2000              | 11,801,119.67                | 12,078,717.91     |                       |
|  |                   | 11,001,110,01                | 12,5,0,711,51     |                       |
| MPLOYEE BENEFITS STRS                                    | 3101-3102         | 0.00                         | 0.00              |                       |
|  | _                 |                              | E) (10)           | t.                    |

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| Description Resource Codes                                  | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|--------------|------------------------------|-------------------|-----------------------|
| PERS  | 3201-3202    | 2,406,093.88                 | 2,723,391.41      | 13.2%                 |
| OASDI/Medicare/Alternative                                  | 3301-3302    | 880,003.55                   | 898,440,26        | 2,1%                  |
| Health and Welfare Benefits                                 | 3401-3402    | 3,684,472,33                 | 4,537,320.25      | 23.19                 |
| Unemployment Insurance                                      | 3501-3502    | 5,080.29                     | 6,029.98          | 18.79                 |
| Workers' Compensation                                       | 3601-3602    | 178,138.29                   | 181,180,72        | 1.79                  |
| OPEB, Allocated   | 3701-3702    | 829,694.08                   | 1,017,742.85      | 22.79                 |
| OPEB, Active Employees                                      | 3751-3752    | 0.00                         | 0.00              | 0.0                   |
| Other Employee Benefits                                     | 3901-3902    | 1,444.60                     | 1,191.81          | -17.5                 |
| TOTAL, EMPLOYEE BENEFITS                                    |              | 7,984,927.02                 | 9,365,297.28      | 17.3                  |
| BOOKS AND SUPPLIES  |              |                              |                   |                       |
| Books and Other Reference Materials                         | 4200         | 0.00                         | 0,00              | 0,0                   |
| Materials and Supplies                                      | 4300         | 1,651,872.05                 | 1,527,187.31      | -7.5                  |
| Noncapitalized Equipment                                    | 4400         | 185,314.65                   | 270,000.00        | 45.7                  |
| Food  | 4700         | 14,440,458.74                | 13,275,664.22     | -8, 1                 |
| TOTAL, BOOKS AND SUPPLIES                                   |              | 16,277,645,44                | 15,072,851.53     | -7.4                  |
| SERVICES AND OTHER OPERATING EXPENDITURES                   |              |                              |                   |                       |
| Subagreements for Services                                  | 5100         | 21,140.00                    | 4,500.00          | -78.7                 |
| Travel and Conferences                                      | 5200         | 15,202,86                    | 29,000.00         | 90.8                  |
| Dues and Memberships  | 5300         | 100.00                       | 0.00              | -100,0                |
| Insurance   | 5400-5450    | 0,00                         | 0.00              | 0,0                   |
| Operations and Housekeeping Services                        | 5500         | 27,689.89                    | 20,000.00         | -27.8                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   | 5600         | 204,126,30                   | 205,000.00        | 0.4                   |
| Transfers of Direct Costs                                   | 5710         | 0.00                         | 0,00              | 0.0                   |
| Transfers of Direct Costs - Interfund                       | 5750         | (28,114.71)                  | 23,420.00         | -183,3                |
|   | 5800         | 58B,200.00                   | 690,000,00        | 17,3                  |
| Professional/Consulting Services and Operating Expenditures | 5900         | 4,300.00                     | 5,000.00          | 16,3                  |
| Communications  | 5500         | 832,644.34                   | 976,920.00        | 17.3                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |              | 002,011,01                   | 774,02010         |                       |
| CAPITAL OUTLAY  | 6200         | 5,000.00                     | 20,000.00         | 300.0                 |
| Buildings and Improvements of Buildings                     | 6400         | 758,078.23                   | 200,000.00        | -73.0                 |
| Equipment   | 6500         | 43,358.63                    | 0,00              | -100.0                |
| Equipment Replacement                                       | 6600         | 0.00                         | 0.00              | 0,0                   |
| Lease Assets  | 6700         | 10,000,00                    | 0.00              | -100,                 |
| Subscription Assets   | 8700         | 816,436.86                   | 220,000.00        | -73.                  |
| TOTAL, CAPITAL OUTLAY                                       |              | 810,430.80                   | 225,000,00        |                       |
| OTHER OUTGO (excluding Transfers of Indirect Costs)         |              |                              |                   |                       |
| Debt Service  | 7100         | 0.00                         | 0.00              | 0,                    |
| Debt Service - Interest                                     | 7438         | 0.00                         | 0.00              | 0.                    |
| Other Debt Service - Principal                              | 7439         | 0,00                         | 0.00              | 0.                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |              | 0.00                         | 0.00              | 0.                    |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                   |              | 000 000 00                   | 677,000.00        | 12                    |
| Transfers of Indirect Costs - Interfund                     | 7350         | 668,652.05                   | 677,000.00        | 1.                    |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |              | 668,652,05                   |                   |                       |
| TOTAL, EXPENDITURES   |              | 38,381,425,38                | 38,390,786.72     | 0,                    |
| INTERFUND TRANSFERS   |              |                              |                   |                       |
| INTERFUND TRANSFERS IN                                      |              |                              |                   |                       |
| From: General Fund  | 8916         | 0.00                         | 0.00              | 0.                    |
| Other Authorized Interfund Transfers In                     | 8919         | 0,00                         | 0.00              | 0                     |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |              | 0.00                         | 0.00              | 0.                    |
| INTERFUND TRANSFERS OUT                                     |              |                              |                   | _                     |
| Other Authorized Interfund Transfers Out                    | 7619         | 0,00                         | 0.00              | 0                     |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |              | 0.00                         | 0.00              | 0                     |
| OTHER SOURCES/USES  |              |                              |                   |                       |
| SOURCES   |              |                              |                   |                       |
| Other Sources   |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs             | 8965         | 0.00                         | 0.00              | - (                   |
| Long-Term Debt Proceeds                                     |              |                              |                   |                       |
| Proceeds from Leases  | 8972         | 0.00                         | 0.00              | (                     |
| Proceeds from SBITAs  | 8974         | 0.00                         | 0.00              |                       |
| All Other Financing Sources                                 | 8979         | 0.00                         | 0.00              |                       |
| · · · · · · · · · · · · · · · · · · ·                       |              | 0.00                         | 0.00              |                       |

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| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES   |                |              |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099    | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299    | 31,048,506.39                | 38,392,286,72     | 23.7%                 |
| 3) Other State Revenue  |                | 8300-8599    | 4,187,182.73                 | 0,00              | -100.09               |
| 4) Other Local Revenue  |                | 8600-8799    | 638,600.00                   | 0.00              | -100.09               |
| 5) TOTAL, REVENUES  |                |              | 35,874,289_12                | 38,392,286,72     | 7.09                  |
| B. EXPENDITURES (Objects 1000-7999)   |                |              |                              |                   |                       |
| 1) Instruction  | 1000-1999      |              | 0.00                         | 0.00              | 0.09                  |
| 2) Instruction - Related Services   | 2000-2999      |              | 0.00                         | 0.00              | 0.0                   |
| 3) Pupil Services   | 3000-3999      |              | 37,599,686,38                | 37,516,136.45     | -0,2                  |
| 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      |              | 668,652,05                   | 677,000.00        | 1.2                   |
| 8) Plant Services   | 8000-8999      |              | 113,086.95                   | 197,650,27        | 74.8                  |
|   | 0000 0000      | Except 7600- |                              |                   |                       |
| 9) Other Outgo  | 9000-9999      | 7699         | 0,00                         | 0.00              | 0.0                   |
| 10) TOTAL, EXPENDITURES   |                |              | 38,381,425,38                | 38,390,786.72     | 0, 0                  |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |                |              | (2,507,136.26)               | 1,500.00          | -100.1                |
| D. OTHER FINANCING SOURCES/USES   |                |              |                              |                   |                       |
| 1) Interfund Transfers  |                |              |                              |                   |                       |
| a) Transfers In   |                | 8900-8929    | 0.00                         | 0,00              | 0,0                   |
| b) Transfers Out  |                | 7600-7629    | 0.00                         | 0.00              | 0.0                   |
| 2) Other Sources/Uses   |                |              |                              |                   |                       |
| a) Sources  |                | 8930-8979    | 0,00                         | 0.00              | 0.0                   |
| b) Uses   |                | 7630-7699    | 0.00                         | 0,00              | 0.0                   |
| 3) Contributions  |                | 8980-8999    | 0.00                         | 0,00              | 0.0                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 0,00                         | 0.00              | 0,0                   |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   |                |              | (2,507,136.26)               | 1,500.00          | -100.1                |
| F. FUND BALANCE, RESERVES   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 18,388,342.30                | 15,881,206.04     | -13.6                 |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0                   |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 18,388,342,30                | 15,881,206.04     | -13.6                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 18,388,342,30                | 15,881,206.04     | -13.                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 15,881,206.04                | 15,882,706.04     | 0.                    |
| Components of Ending Fund Balance   |                |              |                              |                   |                       |
| a) Nonspendable   |                |              |                              |                   |                       |
|   |                | 9711         | 2,000,00                     | 0.00              | -100.                 |
| Revolving Cash  |                | 9712         | 2,384,649.24                 | 0.00              | -100,                 |
| Stores  |                | 9713         | 0.00                         | 0.00              | 0.                    |
| Prepaid Items   |                | 9719         | 0.00                         | 0.00              | 0.                    |
| All Others  |                |              | 13,268,107.03                | 15,656,256.27     | 18.                   |
| b) Restricted   |                | 9740         | 13,260,107.03                | 15,656,256,27     | 10,                   |
| c) Committed  |                |              |                              | 0.00              | 0.                    |
| Stabilization Arrangements  |                | 9750         | 0.00                         | 0.00              |                       |
| Other Commitments (by Resource/Object)  |                | 9760         | 0.00                         | 0.00              | 0.                    |
| d) Assigned   |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780         | 226,449.77                   | 226,449.77        | 0                     |
| Cafeteria Special Revenue   | 0000           | 9780         | 226,449.77                   |                   |                       |
| Cafeteria Special Revenue   | 0000           | 9780         |                              | 226, 449, 77      |                       |
| e) Unassigned/Unappropriated  |                |              |                              | N 15 F F F        |                       |
| Reserve for Economic Uncertainties  |                | 9789         | 0.00                         | 0.00              | 0                     |
| Unassigned/Unappropriated Amount  |                | 9790         | 0.00                         | 0.00              | 0                     |

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

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| Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & B44,204.70   3,232,353.94     Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)   1,891,689.84   1,891,689.84   8,975,719.88     S330   Child Nutrition: Summer Food Service Program Operations   8,975,719.88   8,975,719.88     S460   Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)   2,164.44   2,164.44     S465   Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)   15,003,41   15,003,41     S466   Child Nutrition: Supply Chain Assistance (SCA) Funds   1,891,689.84   3,442.93     S442.93   3,442.93   3,442.93     S442.94   3,442.94   3,442.94     S442.94   3,442.94   3,442.94     S442.95   3,442.94   3,442.94     S442.95   3,442.95   3,442.95     S442.95   3,442.95   3,442 |                           | Resource | Description   | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|--|---------------------------|----------|---|---------------------------------|-------------------|
| 5320     Homes (Meal Reimbursements)     1,891,689.84     1,891,689.84       5330     Child Nutrition: Summer Food Service Program Operations     8,975,719.88     8,975,719.88       5460     Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)     2,164.44     2,164.44       5465     Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)     15,003,41     15,003,41       5466     Child Nutrition: Supply Chain Assistance (SCA) Funds     1,530,480.91     1,530,480.91       7810     Other Restricted State     8,442.93     8,442.93       9010     Other Restricted Local     400.92     400.92  |                           | 5310     |   | 844,204.70                      | 3,232,353.94      |
| 5350         Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)         2,164.44         2,164.   |                           | 5320     |   | 1,891,689.84                    | 1,891,689.84      |
| 5465         Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)         15,003,41         15,003,41         15,003,41         15,003,41         15,003,41         15,003,40.91         1,530,480.91         1,530,480.91         1,530,480.91         4,842.93         8,442.93         8,442.93         8,442.93         9010         Other Restricted Local         400.92         <   |                           | 5330     | Child Nutrition: Summer Food Service Program Operations                         | 8,975,719.88                    | 8,975,719.88      |
| 5466 Child Nutrition: Supply Chain Assistance (SCA) Funds 1,530,480.91 1,530,480.91 7810 Other Restricted State 8,442.93 8,442.93 9010 Other Restricted Local 400.92 400.92  |                           | 5460     | Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR) | 2,164.44                        | 2,164,44          |
| 7810 Other Restricted State 8,442.93 8,442.93 9010 Other Restricted Local 400.92 400.92  |                           | 5465     | Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)   | 15,003,41                       | 15,003.41         |
| 9010 Other Restricted Local 400.92 400.92  |                           | 5466     | Child Nutrition: Supply Chain Assistance (SCA) Funds                            | 1,530,480.91                    | 1,530,480.91      |
| 40.000.407.03.45.550.350.37  |                           | 7810     | Other Restricted State  | 8,442.93                        | 8,442,93          |
| Total, Restricted Balance 13,268,107.03 15,656,256.27  |                           | 9010     | Other Restricted Local  | 400,92                          | 400.92            |
|  | Total, Restricted Balance |          |   | 13,268,107.03                   | 15,656,256.27     |

# **CAPITAL PROJECTS FUNDS**

## **Capital Projects Funds Definition**

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

| Description Resource Codes  | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES   |                         |                              |                   |                       |
| 1) LCFF Sources   | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  | 8100-8299               | 0.00                         | 0.00              | 0,09                  |
| 3) Other State Revenue  | 8300-8599               | 0,00                         | 0.00              | 0.09                  |
| 4) Other Local Revenue  | 8600-8799               | 4,711,219.00                 | 0,00              | -100.09               |
| 5) TOTAL, REVENUES  |                         | 4,711,219.00                 | 0.00              | -100.0                |
| B, EXPENDITURES   |                         |                              | -                 | - 4                   |
| 1) Certificated Salaries  | 1000-1999               | 0.00                         | 0.00              | 0.0                   |
| 2) Classified Salaries  | 2000-2999               | 888,245,56                   | 1,026,999,92      | 15,6                  |
| 3) Employ ee Benefits   | 3000-3999               | 521,794.20                   | 635,245,94        | 21.7                  |
| 4) Books and Supplies   | 4000-4999               | 6,356,285,10                 | 0.00              | -100.0                |
| 5) Services and Other Operating Expenditures                      | 5000-5999               | 3,312,415.00                 | 1,650,000.00      | -50,2                 |
| 6) Capital Outlay   | 6000-6999               | 212,208,331.06               | 89,245,704,59     | -57,9                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)            | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0                   |
| 8) Other Outgo - Transfers of Indirect Costs                      | 7300-7399               | 0,00                         | 0.00              | 0.0                   |
| 9) TOTAL, EXPENDITURES  |                         | 223,287,070.92               | 92,557,950.45     | -58,5                 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER |                         | 223/23/12/33/2               |                   |                       |
| FINANCING SOURCES AND USES (A5 - B9)                              |                         | (218,575,851,92)             | (92,557,950.45)   | -57,7                 |
| D. OTHER FINANCING SOURCES/USES                                   |                         |                              |                   |                       |
| 1) Interfund Transfers  |                         |                              |                   | 400.0                 |
| a) Transfers In   | 8900-8929               | 2,043,465,00                 | 0.00              | -100,0                |
| b) Transfers Out  | 7600-7629               | 0.00                         | 0.00              | 0,0                   |
| 2) Other Sources/Uses   |                         |                              | 0.00              | 400.0                 |
| a) Sources  | 8930-8979               | 32,000,000,00                | 0.00              | -100.0                |
| b) Uses   | 7630-7699               | 0.00                         | 0.00              | 0.0                   |
| 3) Contributions  | 8980-8999               | 0,00                         | 0.00              | -100,0                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                            |                         | 34,043,465,00                |                   | -49.8                 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)               |                         | (184,532,386.92)             | (92,557,950.45)   | -49.0                 |
| F. FUND BALANCE, RESERVES   |                         |                              | 1                 |                       |
| 1) Beginning Fund Balance   | 9791                    | 277,090,337,37               | 92,557,950.45     | -66.6                 |
| a) As of July 1 - Unaudited                                       | 9793                    | 0.00                         | 0.00              | 0,0                   |
| b) Audit Adjustments  | 5753                    | 277,090,337.37               | 92,557,950.45     | -66.6                 |
| c) As of July 1 - Audited (F1a + F1b)                             | 9795                    | 0.00                         | 0.00              | 0.0                   |
| d) Other Restalements   | 5155                    | 277,090,337.37               | 92,557,950,45     | -66.6                 |
| e) Adjusted Beginning Balance (F1c + F1d)                         |                         | 92,557,950,45                | 0.00              | -100.0                |
| 2) Ending Balance, June 30 (E + F1e)                              |                         | 32,337,330.43                | 0,00              | 100                   |
| Components of Ending Fund Balance                                 |                         |                              |                   |                       |
| a) Nonspendable   | 9711                    | 0.00                         | 0.00              | 0.0                   |
| Revolving Cash  |                         |                              | 0.00              | 0.                    |
| Stores  | 9712<br>9713            | 0.00                         | 0.00              | 0.                    |
| Prepaid Items   | 9719                    | 0.00                         | 0.00              | 0.                    |
| All Others  | 9740                    | 92,557,950.45                | 0.00              | -100,                 |
| b) Restricted   | 3740                    | 02,001,000,10                |                   |                       |
| c) Committed  | 9750                    | 0.00                         | 0.00              | 0,                    |
| Stabilization Arrangements  | 9760                    | 0.00                         | 0.00              | 0.                    |
| Other Commitments   | 3100                    |                              |                   |                       |
| d) Assigned   | 9780                    | 0.00                         | 0.00              | 0.                    |
| Other Assignments   | 5100                    |                              |                   |                       |
| e) Unassigned/Unappropriated                                      | 9789                    | 0.00                         | 0.00              | 0.                    |
| Reserve for Economic Uncertainties                                | 9790                    | 0.00                         | 0,00              | 0.                    |
| Unassigned/Unappropriated Amount G, ASSETS                        | \$150                   | 5.55                         |                   |                       |
| G, ASSETS  1) Cash  |                         |                              |                   |                       |
|   | 9110                    | 86,809,223.77                |                   |                       |
| a) in County Treasury   | 9111                    | 0.00                         |                   |                       |
| Fair Value Adjustment to Cash in County Treasury      Factor      | 9120                    | 354,488.83                   |                   |                       |
| b) in Banks   | 9130                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                      | 9135                    | 127,801,566,77               |                   |                       |
| d) with Fiscal Agent/Trustee                                      | \$100                   | 12.,001,000,11               | 1                 |                       |

| Description Resource Codes                                  | Object Codes | 2023-24<br>Estimated Actuals  | 2024-25<br>Budget | Percent<br>Difference |
|---|--------------|---|-------------------|-----------------------|
| 2) Investments  | 9150         | 0.00  |                   |                       |
| 3) Accounts Receivable                                      | 9200         | 0.00  |                   |                       |
| 4) Due from Grantor Government                              | 9290         | 0.00  |                   |                       |
| 5) Due from Other Funds                                     | 9310         | (399.25)  |                   |                       |
| 6) Stores   | 9320         | 0.00  |                   |                       |
| 7) Prepaid Expenditures                                     | 9330         | 0.00  |                   |                       |
| 8) Other Current Assets                                     | 9340         | 0.00  |                   |                       |
| 9) Lease Receivable   | 9380         | 0.00  |                   |                       |
|   |              | 214,964,880.12  |                   |                       |
| 10) TOTAL, ASSETS   |              | 214,504,605.12  |                   |                       |
| 1. DEFERRED OUTFLOWS OF RESOURCES                           | 0.400        | 0.00  |                   |                       |
| 1) Deferred Outflows of Resources                           | 9490         | 0.00  |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |              | 0,00  |                   |                       |
| LIABILITIES   |              |   |                   |                       |
| 1) Accounts Payable   | 9500         | 22,684,71   |                   |                       |
| 2) Due to Grantor Governments                               | 9590         | 0.00  |                   |                       |
| 3) Due to Other Funds                                       | 9610         | (399.25)  |                   |                       |
| 4) Current Loans  | 9640         | 0.00  |                   |                       |
| 5) Uneamed Revenue  | 9650         | 0,00  |                   |                       |
| 6) TOTAL, LIABILITIES                                       |              | 22,285,46   |                   |                       |
|   |              |   |                   |                       |
| J. DEFERRED INFLOWS OF RESOURCES                            | 9690         | 0.00  |                   |                       |
| 1) Deferred Inflows of Resources                            | 5050         | 0,00  | 1                 |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |              | 0,00  |                   |                       |
| K. FUND EQUITY  |              |   |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |              | 214,942,594,66  |                   |                       |
| FEDERAL REVENUE   |              |   |                   |                       |
| FEMA  | 8281         | 0.00  | 0.00              | 0.                    |
| All Other Federal Revenue                                   | 8290         | 0.00  | 0.00              | 0.                    |
| TOTAL, FEDERAL REVENUE                                      |              | 0.00  | 0.00              | 0                     |
| OTHER STATE REVENUE   |              |   |                   |                       |
| Tax Relief Subventions                                      |              |   |                   |                       |
| Restricted Levies - Other                                   |              |   |                   |                       |
| Homeowners' Exemptions                                      | 8575         | 0,00  | 0.00              | 0                     |
|   | 6576         | 0,00  | 0.00              | 0                     |
| Other Subventions/In-Lieu Taxes                             | 8590         | 0.00  | 0.00              | 0                     |
| All Other State Revenue                                     | 6590         | 1   | 0.00              | 0                     |
| TOTAL, OTHER STATE REVENUE                                  |              | 0,00  | 0.00              |                       |
| OTHER LOCAL REVENUE   |              |   |                   |                       |
| Other Local Revenue   |              |   |                   |                       |
| County and District Taxes                                   |              |   |                   |                       |
| Other Restricted Levies                                     |              |   |                   |                       |
| Secured Roll  | 8615         | 0.00  | 0,00              | a                     |
| Unsecured Roll  | 8616         | 0,00  | 0.00              | O                     |
| Prior Years' Taxes  | 8617         | 0.00  | 0.00              | a                     |
| Supplemental Taxes  | 8618         | 0.00  | 0.00              | c                     |
|   |              |   |                   |                       |
| Non-Ad Valorem Taxes  | 8621         | 0.00  | 0.00              |                       |
| Parcel Taxes  |              |   |                   |                       |
| Other   | 8622         | 0.00  | 0,00              |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction | 8625         | 0.00  | 0,00              | (                     |
| Penalties and Interest from Delinquent Non-LCFF Taxes       | 8629         | 0.00  | 0.00              | 1                     |
| Sales   |              |   |                   |                       |
| Sale of Equipment/Supplies                                  | 8631         | 0.00  | 0.00              |                       |
| Leases and Rentals  | 8650         | 0.00  | 0.00              |                       |
| Interest  | 8660         | 4,460,482,00  | 0.00              | -10                   |
| Net Increase (Decrease) in the Fair Value of Investments    | 8662         | 250,737.00  | 0,00              | -10                   |
|   | 5552         |   |                   |                       |
| Other Local Revenue   | 0000         | 0.00  | 0.00              |                       |
| All Other Local Revenue                                     | 8699         | 0.00  | 0.00              | l                     |
| All Other Transfers in from All Others                      | 8799         | 0.00  | 0,00              |                       |
| TOTAL, OTHER LOCAL REVENUE                                  |              | 4,711,219.00  | 0.00              | -10                   |
| TOTAL, REVENUES   |              | 4,711,219.00  | 0.00              | -10                   |
| CLASSIFIED SALARIES   |              |   |                   |                       |
| Classified Support Salaries                                 | 2200         | 0.00  | 41,868,00         |                       |
|   |              | to a contract of the contract |                   |                       |

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| escription Resource Codes   | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries                            | 2300         | 477,276.78                   | 471,299,20        | -1.3                  |
| Clerical, Technical and Office Salaries   | 2400         | 410,610,61                   | 513,832.72        | 25,1                  |
| Other Classified Salaries   | 2900         | 358.17                       | 0.00              | -100,0                |
| TOTAL, CLASSIFIED SALARIES  |              | 88B,245.56                   | 1,026,999.92      | 15.6                  |
| MPLOYEE BENEFITS  |              |                              |                   |                       |
| STRS  | 3101-3102    | 0.00                         | 0.00              | 0,0                   |
| PERS  | 3201-3202    | 218,787,89                   | 277,016.96        | 26.6                  |
| OASDI/Medicare/Alternative  | 3301-3302    | 67,800.87                    | 76,349.13         | 12.6                  |
| Health and Welfare Benefits   | 3401-3402    | 177,505.40                   | 214,093.35        | 20.0                  |
| Unemployment Insurance  | 3501-3502    | 442,72                       | 511,58            | 15.                   |
| Workers' Compensation   | 3601-3602    | 13,323,97                    | 15,405.15         | 15,                   |
| OPEB, Allocated   | 3701-3702    | 43,377.22                    | 51,408.00         | 18.                   |
| OPEB, Active Employees  | 3751-3752    | 0.00                         | 0.00              | 0.                    |
| Other Employee Benefits   | 3901-3902    | 556,13                       | 461,77            | -17,                  |
| TOTAL, EMPLOYEE BENEFITS  |              | 521,794.20                   | 635,245.94        | 21.                   |
|   |              |                              |                   |                       |
| OOKS AND SUPPLIES   | 4200         | 0,00                         | 0.00              | 0.                    |
| Books and Other Reference Materials   | 4300         | 2,841,082.62                 | 0.00              | -100                  |
| Materials and Supplies  | 4400         | 3,515,202.48                 | 0.00              | -100                  |
| Noncapitalized Equipment  | 4400         | 6,356,285.10                 | 0.00              | -100                  |
| TOTAL, BOOKS AND SUPPLIES   |              | 6,336,283.10                 | 0,00              | -100                  |
| ERVICES AND OTHER OPERATING EXPENDITURES  |              | 0.00                         | 0.00              | 0                     |
| Subagreements for Services  | 5100         | 0,00                         | 0.00              |                       |
| Travel and Conferences  | 5200         | 0,00                         | 0,00              | C                     |
| insurance   | 5400-5450    | 0,00                         | 0,00              | 0                     |
| Operations and Housekeeping Services  | 5500         | 0,00                         | 0.00              | (                     |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       | 5600         | 16,988.06                    | 0,00              | -100                  |
| Transfers of Direct Costs   | 5710         | 0.00                         | 0,00              |                       |
| Transfers of Direct Costs - Interfund   | 5750         | 11,506,11                    | 0.00              | -100                  |
| Professional/Consulting Services and Operating Expenditures                     | 5800         | 3,283,920.83                 | 1,650,000.00      | -49                   |
| Communications  | 5900         | 0.00                         | 0.00              | ٥                     |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |              | 3,312,415,00                 | 1,650,000.00      | -50                   |
| CAPITAL OUTLAY  |              |                              |                   |                       |
| Land  | 6100         | 42,370,00                    | 0.00              | -100                  |
| Land Improvements   | 6170         | 40,260,270.40                | 0.00              | -100                  |
| Buildings and Improvements of Buildings   | 6200         | 171,393,470.52               | 89,245,704.59     | -47                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300         | 0.00                         | 0.00              | (                     |
| Equipment   | 6400         | 512,220.14                   | 0.00              | -100                  |
| Equipment Replacement   | 6500         | 0_00                         | 0.00              | (                     |
| Lease Assets  | 6600         | 0.00                         | 0.00              | (                     |
| Subscription Assets   | 6700         | 0.00                         | 0.00              | 1                     |
| TOTAL, CAPITAL OUTLAY   |              | 212,208,331.06               | 89,245,704.59     | -51                   |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                             |              |                              |                   |                       |
| Other Transfers Out   |              |                              |                   |                       |
| All Other Transfers Out to All Others   | 7299         | 0.00                         | 0.00              | (                     |
|   | , 200        | ****                         |                   |                       |
| Debt Service  | 7435         | 0.00                         | 0.00              |                       |
| Repayment of State School Building Fund Aid - Proceeds from Bonds               |              | 0.00                         | 0,00              |                       |
| Debt Service - Interest   | 7438         | 0.00                         | 0.00              |                       |
| Other Debt Service - Principal  | 7439         |                              |                   |                       |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |              | 0.00                         | 0,00              | -                     |
| TOTAL, EXPENDITURES   |              | 223,287,070.92               | 92,557,950.45     | -5                    |
| NTERFUND TRANSFERS  |              |                              |                   |                       |
| INTERFUND TRANSFERS IN  |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   | 8919         | 2,043,465.00                 | 0.00              | -10                   |
| (a) TOTAL, INTERFUND TRANSFERS IN   |              | 2,043,465.00                 | 0,00              | -10                   |
| INTERFUND TRANSFERS OUT   |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                    | 7613         | 0,00                         | 0.00              |                       |
|   |              | 0.00                         | 0.00              |                       |
| Other Authorized Interfund Transfers Out  | 7619         | 0.00                         |                   |                       |
| Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT     | 7619         | 0.00                         | 0.00              |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                             |                | 8951         | 32,000,000,00                | 0.00              | -100.0%               |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0,00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| County School Bldg Aid                                  |                | 8961         | 0.00                         | 0.00              | 0,0%                  |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation             |                | 8971         | 0,00                         | 0.00              | 0,0%                  |
| Proceeds from Leases                                    |                | 8972         | 0,00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 32,000,000.00                | 0.00              | -100,0%               |
| USES  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0,00                         | 0,00              | 0,0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0,00                         | 0.00              | 0,0%                  |
| CONTRIBUTIONS   |                |              |                              | v = 5 3.5         |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0,00                         | 0.00              | ц.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.09                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.09                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 34,043,465.00                | 0,00              | -100.0%               |

| Description   | Function Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES   |                |              |                              | 9-31              |                       |
| 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    | 4,711,219.00                 | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |              | 4,711,219,00                 | 0.00              | -100.0%               |
| B. EXPENDITURES (Objects 1000-7999)   |                |              |                              | 3111118           |                       |
| 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      |              | 223,287,070.92               | 92,557,950.45     | -58.5%                |
| A) Other Outer  | 9000-9999      | Except 7600- |                              |                   |                       |
| 9) Other Outgo  | 3000-3333      | 7699         | 0.00                         | 0,00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |              | 223,287,070,92               | 92,557,950,45     | -58, 5%               |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10) |                |              | (218,575,851.92)             | (92,557,950,45)   | -57.7%                |
| D. OTHER FINANCING SOURCES/USES   |                |              |                              |                   |                       |
| 1) Interfund Transfers  |                |              |                              |                   |                       |
| a) Transfers In   |                | 8900-8929    | 2,043,465.00                 | 0.00              | -100.0%               |
| b) Transfers Oul  |                | 7600-7629    | 0.00                         | 0.00              | 0,0%                  |
| 2) Other Sources/Uses   |                |              |                              |                   |                       |
| a) Sources  |                | 8930-8979    | 32,000,000,00                | 0.00              | -100.0%               |
| b) Uses   |                | 7630-7699    | 0.00                         | 0,00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999    | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 34,043,465,00                | 0.00              | -100.0%               |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   |                |              | (184,532,386,92)             | (92,557,950.45)   | -49.8%                |
| F. FUND BALANCE, RESERVES   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 277,090,337.37               | 92,557,950.45     | -66.6%                |
| b) Audit Adjustments  |                | 9793         | 0,00                         | 0,00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   | 19             |              | 277,090,337,37               | 92,557,950.45     | -66.6%                |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 277,090,337,37               | 92,557,950.45     | -66,6%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 92,557,950.45                | 0.00              | -100.0%               |
| Components of Ending Fund Balance   |                |              |                              |                   |                       |
| a) Nonspendable   |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         | 0.00                         | 0,00              | 0.0%                  |
| Stores  |                | 9712         | 0,00                         | 0.00              | 0.09                  |
| Prepaid Items   |                | 9713         | 0.00                         | 0,00              | 0.0%                  |
| All Others  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740         | 92,557,950.45                | 0.00              | -100.0%               |
| c) Committed  |                |              |                              |                   |                       |
| Stabilization Arrangements  |                | 9750         | 0.00                         | 0.00              | 0.09                  |
| Other Commitments (by Resource/Object)  |                | 9760         | 0,00                         | 0.00              | 0.09                  |
|   |                | 3.00         | 1,70                         |                   |                       |
| d) Assigned   |                | 9780         | 0,00                         | 0.00              | 0.0                   |
| Other Assignments (by Resource/Object)  |                | 3100         | 0,00                         | 0.30              | 0.0                   |
| e) Unassigned/Unappropriated  |                | 9789         | 0.00                         | 0.00              | 0.0                   |
| Reserve for Economic Uncertainties  |                | 9789         | 0.00                         | 0.00              | 0.0                   |

#### Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

34 67439 0000000 Form 21 F8BTFRR93S(2024-25)

| Re                        | esource | Description            | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|---------|------------------------|---------------------------------|-------------------|
| -                         | 9010    | Other Restricted Local | 92,557,950_45                   | 0,00              |
| Total, Restricted Balance |         |                        | 92,557,950.45                   | 0.00              |

| N. CONTONIONS   100-1009   0.00  |  |                |              |               |               | *8BTFRR93S(2024-2 |
|--|--|----------------|--------------|---------------|---------------|-------------------|
| 1) CPT PERUNES   10 -000   0.00   0   | Description  | Resource Codes | Object Codes |               |               |                   |
| The Control   100 at 200 at  | A, REVENUES  |                |              |               |               |                   |
| Commerce   Presented   Commerce   | 1) LCFF Sources  |                |              |               |               | 0.0               |
| 1 Owner   1 Ow   | 2) Federal Revenue   |                |              |               |               | 0.0               |
| \$1,00794, FEXCENUES  \$2,000-1998 CENTRETORITIES  \$1,000-1998 CENTRETORITIES | 3) Other State Revenue   |                |              |               |               | 0.0               |
| Comment   Comm   | 4) Other Local Revenue   |                | 8600-8799    |               |               | 0.0               |
| 10 Centrolated Statems   | 5) TOTAL, REVENUES   |                |              | 3,880,000.00  | 3,880,000.00  | 0.0               |
| Description Selection   10   | B. EXPENDITURES  |                |              |               |               |                   |
| Committee   Comm   |  |                |              |               |               | 0.0               |
| Ministry  | ·  |                |              | 1             |               | 0.0               |
| Services and Other Openship Expenditures   5000-1999   44,00.00   41,00.00   1-11   60   Caparid Cluby   5000-6999   44,00.00   41,00.00   -101   60   Caparid Cluby   7000-7099   42,00.00   0.00   -100   -100   1000   | 3) Employ ee Benefits  |                | 3000-3999    |               |               | 0,0               |
| Signate Joseph   1,00   | 4) Books and Supplies  |                |              |               |               | 0.0               |
|  | 5) Services and Other Operating Expenditures   |                | 5000-5999    | 45,000.00     |               | -11.1             |
| 1,0000   1   | 6) Capital Outlay  |                | 6000-6999    | 42,959.64     | 0.00          | -100,0            |
| E) Dither Outgo - Transfers of Indirect Cests  | 7) Other Outgo (excluding Transfers of Indirect Costs)   |                |              | 4 246 204 00  | 0.00          | -100.0            |
| GOTCAL_DEPONDUNES   4,354,255,64   40,000.00   -986  |  |                |              |               |               |                   |
| CRUSSES DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER   (44,285,44)   3,840,000.06   -945,   |  |                | 7300-7399    |               |               |                   |
| CHANCHINS SOURCES AND USES (AS - B9)   (454,253,46)   5,940,000,00   -940,0   |  |                |              | 4,334,253.64  | 40,000.00     | -99, 1            |
| 1) Indired Transfers   8000-8029   0,00  | C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |              | (454,253,64)  | 3,840,000,00  | -945,3            |
| a) Transfers In 7600-9229 0.00 0.00 0.00 0.00 0.00 0.00 0.00   | D. OTHER FINANCING SOURCES/USES  |                |              |               |               |                   |
|  | 1) Interfund Transfers   |                |              |               |               |                   |
|  | a) Transfers In  |                | 8900-8929    |               |               | 0,0               |
| 830-users 830-users 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,  | b) Transfers Out   |                | 7600-7629    | 0,00          | 0.00          | 0.0               |
| 10   10   10   10   10   10   10   10  | 2) Other Sources/Uses  |                |              |               |               |                   |
| 3,0 Contributions   988C-8999   0,0   0,   | a) Sources   |                | 8930-8979    | 0,00          | 0.00          | 0.0               |
| A   TOTAL OTHER FINANCING SOURCES/USES   0.00   0   | b) Uses  |                | 7630-7699    | 0.00          | 0.00          | 0,0               |
| ENTINCREASE (DECREASE) IN FUND BALANCE (C + D4)  | 3) Contributions   |                | 8980-8999    | 0.00          | 0,00          | 0.0               |
| FUND BLANDE, RESERVES  | 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |              | 0,00          | 0,00          | 0.0               |
| 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments 9793 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,  | E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |                |              | (454,253.64)  | 3,840,000.00  | -945.3            |
| a) As of July 1 - Unaudited  | F. FUND BALANCE, RESERVES  |                |              |               |               |                   |
| b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.  | 1) Beginning Fund Balance  |                |              |               |               |                   |
| 2, As of July 1 - Audited (F1a + F1b)   26,933,107,67   26,478,854,03   -1   | a) As of July 1 - Unaudited  |                | 9791         | 26,933,107.67 | 26,478,854.03 | -1,5              |
| d) Other Restatements 9795 0.00 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 26,478,854.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 3.318,654.03 1-1 26,478,854.03 1-1 26,4   | b) Audit Adjustments   |                | 9793         | 0.00          | 0.00          | 0,0               |
| e) Adjusted Beginning Balance (F1c + F1d) 26,933,107.67 26,478,854.03 -1-1 2) Ending Balance, June 30 (E + F1e) 26,478,854.03 30,318,854.03 144 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9710 26,478,854.03 30,318,854.03 144 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 d) Assigned 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0   | c) As of July 1 - Audited (F1a + F1b)  |                |              | 26,933,107,67 | 26,478,854.03 | -1.7              |
| 2) Ending Balance, June 30 (E + F1e) 26,478,854.03 30,318,854.03 144 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0  | d) Other Restatements  |                | 9795         | 0.00          | 0.00          | 0_0               |
| Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9740 26,478,854.03 30,318,854.03 144 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 d) Assigned Propagation of Economic Uncertainties 9760 0.00 0.00 0.00 0.00 c) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 G, ASSETS 1) Cash a) in County Treasury 9710 26,944,020.97 1) Fair Value Adjustment to Cash in County Treasury 9710 0.00 0.00 d) with Fiscal Agent/Trustee 9735 0.00 d) 0.00   | e) Adjusted Beginning Balance (F1c + F1d)  |                |              | 26,933,107.67 | 26,478,854.03 | -1.3              |
| a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 b) Restricted 9740 26,478,854,03 30,318,854,03 144 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Cther Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned 9760 0.00 0.00 0.00 0.00 0.00 d) Assigned 9760 0.00 0.00 0.00 0.00 0.00 Cther Assignments 9780 0.00 0.00 0.00 0.00 0.00 Cther Assignments 9780 0.00 0.00 0.00 0.00 0.00 Cther Assigned/Unappropriated 9780 0.00 0.00 0.00 0.00 0.00 Cther Assigned/Unappropriated Amount 9780 0.00 0.00 0.00 0.00 0.00 Cther Assigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 Cther Assigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00   | 2) Ending Balance, June 30 (E + F1e)   |                |              | 26,478,854.03 | 30,318,854,03 | 14.5              |
| Revolving Cash   9711   0.00   | Components of Ending Fund Balance  |                |              |               |               |                   |
| Stores   \$712   0.00   | a) Nonspendable  |                |              |               |               |                   |
| Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.   | Revolving Cash   |                | 9711         | 0,00          | 0.00          | 0.0               |
| All Others b) Restricted c) Committed C) Committed Stabilization Arrangements Stabilization Arrangements Other Commitments Other Commitments Other Assignments Other Assignmen   | Stores   |                | 9712         | 0,00          | 0.00          | 0.0               |
| All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments Other Assignments O   | Prepaid Items  |                | 9713         | 0.00          | 0.00          | 0.1               |
| C) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0  |  |                | 9719         | 0,00          | 0.00          | 0,                |
| c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0  | b) Restricted  |                | 9740         | 26,478,854.03 | 30,318,854.03 | 14.               |
| Stabilization Arrangements   9750   0.00   |  |                |              |               |               |                   |
| Other Commitments       9760       0.00       0.00       0.00         d) Assigned       •       •       •         Other Assignments       9780       0.00       0.00       0.00         e) Unassigned/Unappropriated       9789       0.00       0.00       0.00       0.00         G. ASSETS       9790       0.00       0.00       0.00       0.00       0.00         1) Cash       9110       26,944,020.97       9111       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00        0.00   |  |                | 9750         | 0.00          | 0.00          | 0,                |
| Other Assignments  | _  |                | 9760         | 0.00          | 0.00          | 0.                |
| Other Assignments 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0  |  |                |              |               |               |                   |
| e) Unassigned/Unappropriated  Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.  |  |                | 9780         | 0,00          | 0.00          | 0.                |
| Reserve for Economic Uncertainties   9789   0.00  |  |                |              |               |               |                   |
| Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00   |  |                | 9789         | 0,00          | 0.00          | 0.                |
| G. ASSETS  1) Cash  a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury  b) in Banks  c) in Rev olving Cash Account  d) with Fiscal Agent/Trustee  9135  0.00   |  |                |              | 1             |               | 0.                |
| 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 b) in Banks 9120 529,416.18 c) in Revolving Cash Account 9130 0,00 d) with Fiscal Agent/Trustee   |  |                |              |               |               |                   |
| a) in County Treasury 9110 26,944,020.97  1) Fair Value Adjustment to Cash in County Treasury 9111 0,00 b) in Banks 9120 529,416.18 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0,00  |  |                |              |               |               |                   |
| 1) Fair Value Adjustment to Cash in County Treasury       9111       0,00         b) in Banks       9120       529,416.18         c) in Revolving Cash Account       9130       0.00         d) with Fiscal Agent/Trustee       9135       0.00  |  |                | 9110         | 26,944,020.97 |               |                   |
| b) in Banks 9120 529,416.18 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00  |  |                | 911 <b>1</b> | 0,00          |               |                   |
| c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00  |  |                |              | 27            |               |                   |
| d) with Fiscal Agent/Trustee 9135 0.00   |  |                |              | 1             |               |                   |
| -,   |  |                |              |               |               |                   |
|  | e) Collections Awaiting Deposit  |                | 9140         | 0,00          |               |                   |

| 2) Investments 3) Accounts Receivable                            | Object Codes | Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|--------------|-------------------|-------------------|-----------------------|
| 3) Accounts Pagainable   | 9150         | 0.00              |                   |                       |
| 3) Accounts Receivable   | 9200         | (550,927.00)      |                   |                       |
| 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  |              | 26,922,510,15     |                   |                       |
| H. DEFERRED OUTFLOWS OF RESOURCES                                |              | ,                 |                   |                       |
| 1) Deferred Outflows of Resources                                | 9490         | 0.00              |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                      |              | 0.00              |                   |                       |
|  |              |                   |                   |                       |
| . LIABILITIES  | 9500         | (4,331,25)        |                   |                       |
| 1) Accounts Payable  | 9590         | 0.00              |                   |                       |
| 2) Due to Grantor Governments                                    |              |                   |                   |                       |
| 3) Due to Other Funds  | 9610         | 0.00              |                   |                       |
| 4) Current Loans   | 9640         | 0.00              |                   |                       |
| 5) Uneamed Revenue   | 9650         | 0.00              |                   |                       |
| 6) TOTAL, LIABILITIES  |              | (4,331.25)        |                   |                       |
| I. DEFERRED INFLOWS OF RESOURCES                                 |              |                   |                   |                       |
| 1) Deferred Inflows of Resources                                 | 9690         | 0,00              |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                       |              | 0,00              |                   |                       |
| K. FUND EQUITY   |              |                   |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)              |              | 26,926,841.40     |                   |                       |
| DTHER STATE REVENUE  |              |                   |                   |                       |
| Tax Relief Subventions   |              |                   |                   |                       |
| Restricted Levies - Other  |              |                   |                   |                       |
| Homeowners' Exemptions   | 8575         | 0.00              | 0.00              | 0                     |
| Other Subventions/In-Lieu Taxes                                  | 8576         | 0,00              | 0.00              | 0                     |
| All Other State Revenue  | 8590         | 0,00              | 0.00              | 0.                    |
| TOTAL, OTHER STATE REVENUE                                       |              | 0.00              | 0,00              | 0.                    |
| DTHER LOCAL REVENUE  |              | T T               |                   |                       |
| Other Local Revenue  |              |                   |                   |                       |
| County and District Taxes  |              |                   |                   |                       |
| Other Restricted Levies  |              |                   |                   |                       |
|  | 8615         | 0.00              | 0.00              | 0                     |
| Secured Roll   | 8616         | 0.00              | 0,00              | 0.                    |
| Unsecured Roll   |              |                   |                   | 0                     |
| Prior Years' Taxes   | 8617         | 0,00              | 0.00              |                       |
| Supplemental Taxes   | 8618         | 0.00              | 0.00              | 0                     |
| Non-Ad Valorem Taxes   |              |                   |                   |                       |
| Parcel Taxes   | 8621         | 0.00              | 0.00              | 0                     |
| Other  | 8622         | 0.00              | 0.00              | 0                     |
| Community Redevelopment Funds Not Subject to LCFF Deduction      | 8625         | 1,600,000.00      | 1,600,000.00      | 0                     |
| Penalties and Interest from Delinquent Non-LCFF Taxes            | 8629         | 0,00              | 0.00              | 0                     |
| Sales  |              |                   |                   |                       |
| Sale of Equipment/Supplies                                       | 8631         | 0.00              | 0.00              | 0                     |
| Interest   | 8660         | 30,000.00         | 30,000.00         | C                     |
| Net Increase (Decrease) in the Fair Value of Investments         | 8662         | 0,00              | 0.00              | C                     |
| Fees and Contracts   |              | **                |                   |                       |
| Mitigation/Developer Fees  | 8681         | 2,250,000.00      | 2,250,000.00      | (                     |
| Other Local Revenue  |              | _,,_              | -,                |                       |
| All Other Local Revenue  | 8699         | 0.00              | 0,00              | (                     |
|  | 8799         | 0.00              | 0.00              | ,                     |
|  | 8/99         | 1                 |                   | (                     |
| All Other Transfers In from All Others                           |              | 3,880,000,00      | 3,880,000.00      |                       |
| TOTAL, OTHER LOCAL REVENUE                                       |              | 3,880,000.00      | 3,880,000.00      |                       |
| TOTAL, OTHER LOCAL REVENUE<br>TOTAL, REVENUES                    |              | 0,000,000.00      |                   |                       |
| TOTAL, OTHER LOCAL REVENUE<br>TOTAL, REVENUES                    |              |                   | -                 |                       |
| TOTAL, OTHER LOCAL REVENUE                                       | 1900         | 0,00              | 0.00              | (                     |
| TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES CERTIFICATED SALARIES | 1900         |                   | 0.00<br>0.00      | (                     |

| Description Re  | esource Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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.                    |
| Noncapitalized Equipment  |               | 4400             | 0.00                         | 0.00              | 0.                    |
| TOTAL, BOOKS AND SUPPLIES   |               |                  | 0.00                         | 0.00              | 0.                    |
| SERVICES AND OTHER OPERATING EXPENDITURES                                       |               |                  |                              |                   |                       |
| Subagreements for Services  |               | 5100             | 0,00                         | 0.00              | 0.                    |
| Travel and Conferences  |               | 5200             | 0.00                         | 0.00              | 0.                    |
| Insurance   |               | 5400-5450        | 0.00                         | 0.00              | 0.                    |
| Operations and Housekeeping Services  |               | 5500             | 0,00                         | 0.00              | 0,                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |               | 5600             | 0,00                         | 0.00              | 0.                    |
| Transfers of Direct Costs   |               | 5710             | 0.00                         | 0.00              | 0.                    |
| Transfers of Direct Costs - Interfund   |               | 5750             | 0,00                         | 0.00              | 0.                    |
| Professional/Consulting Services and Operating Expenditures                     |               | 5800             | 45,000.00                    | 40,000,00         | -11.                  |
| Communications  |               | 5900             | 0.00                         | 0,00              | 0.                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |               | 0300             | 45,000.00                    | 40,000.00         | -11.                  |
| CAPITAL OUTLAY  |               |                  |                              |                   |                       |
| Land  |               | 6100             | 0,00                         | 0.00              | 0.                    |
| Land Improvements   |               | 6170             | 0.00                         | 0.00              | 0.                    |
| Buildings and Improvements of Buildings   |               | 6200             | 42,959.64                    | 0.00              | -100                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |               | 6300             | 0.00                         | 0.00              | 0.                    |
|   |               | 6400             | 0.00                         | 0.00              | 0.                    |
| Equipment   |               | 6500             | 0.00                         | 0.00              | 0.                    |
| Equipment Replacement   |               | 6600             | 0,00                         | 0.00              | 0.                    |
| Lease Assets  |               | 6700             | 0,00                         | 0.00              | 0.                    |
| Subscription Assets   |               | 0700             | 42,959.64                    | 0.00              | -100                  |
| TOTAL, CAPITAL OUTLAY   |               |                  | 42,000.04                    | 0,00              | 100                   |
| OTHER OUTGO (excluding Transfers of Indirect Costs)  Other Transfers Out        |               |                  |                              |                   |                       |
| All Other Transfers Out to All Others   |               | 7299             | 0,00                         | 0.00              | 0.                    |
|   |               | 1233             | 5,00                         | 5.00              |                       |
| Debt Service  |               | 7438             | 1,131,294.00                 | 0.00              | -100                  |
| Debt Service - Interest   |               | 7439             | 3,115,000.00                 | 0.00              | -100                  |
| Other Debt Service - Principal  |               | 1438             |                              | 0.00              | -100                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |               |                  | 4,246,294.00                 |                   | -99                   |
| TOTAL, EXPENDITURES   |               |                  | 4,334,253.64                 | 40,000.00         | -99                   |
| INTERFUND TRANSFERS   |               |                  |                              |                   |                       |
| INTERFUND TRANSFERS IN  |               | PD40             | p.00                         | 0.00              | 0                     |
| Other Authorized Interfund Transfers In   |               | 8919             | 0.00                         |                   |                       |
| (a) TOTAL, INTERFUND TRANSFERS IN   |               |                  | 0.00                         | 0.00              |                       |
| INTERFUND TRANSFERS OUT   |               | <b>3</b> 4 · · · |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                    |               | 7613             | 0.00                         | 0.00              |                       |
| Other Authorized Interfund Transfers Out  |               | 7619             | 0.00                         | 0.00              | 0                     |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |               |                  | 0.00                         | 0.00              | (                     |

| Description   | Resource Codes | Object Codes | 2023–24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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         | 00,0                         | 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<br>Estimated Actuals | 2024–25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES   |                |              |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099    | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299    | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599    | 0.00                         | 0.00              | 0_0%                  |
| 4) Other Local Revenue  |                | 8600-8799    | 3,880,000,00                 | 3,880,000,00      | 0.0%                  |
| 5) TOTAL, REVENUES  |                |              | 3,880,000,00                 | 3,880,000.00      | 0.0%                  |
| B. EXPENDITURES (Objects 1000-7999)   |                |              | ment will                    |                   |                       |
| 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      |              | 87,959,64                    | 40,000.00         | -54.5%                |
| 9) Other Outgo  | 9000-9999      | Except 7600- |                              |                   | 400.004               |
| s) Other Outgo  | 3000 3000      | 7699         | 4,246,294,00                 | 0,00              | -100.0%               |
| 10) TOTAL, EXPENDITURES   |                |              | 4,334,253,64                 | 40,000.00         | -99.1%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10) |                |              | (454,253.64)                 | 3,840,000.00      | -945.3%               |
| D. OTHER FINANCING SOURCES/USES   |                |              |                              |                   |                       |
| 1) Interfund Transfers  |                |              |                              |                   | 0.00                  |
| 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)   |                |              | (454,253.64)                 | 3,840,000.00      | -945,3%               |
| F. FUND BALANCE, RESERVES   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 26,933,107.67                | 26,478,854.03     | -1.7%                 |
| b) Audit Adjustments  |                | 9793         | 0,00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 26,933,107.67                | 26,478,854.03     | -1.7%                 |
| d) Other Restatements   |                | 9795         | 0,00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 26,933,107.67                | 26,478,854.03     | -1.7%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 26,478,854.03                | 30,318,854,03     | 14.5%                 |
| 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         | 26,478,854.03                | 30,318,854.03     | 14.5%                 |
| c) Committed  |                |              | 1 7-5 74                     |                   |                       |
| 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              | 0.09                  |
| Unassigned/Unappropriated Amount  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

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|                           | Resource | Description            | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|----------|------------------------|---------------------------------|-------------------|
|                           | 9010     | Other Restricted Local | 26,478,854.03                   | 30,318,854.03     |
| Total, Restricted Balance |          |                        | 26,478,854.03                   | 30,318,854.03     |

| Description  | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                         | L                            |                   |                       |
| 1) LCFF Sources  |                | 8010-8099               | 0.00                         | 0.00              | 0.09                  |
| 2) Federal Revenue   |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599               | 2,040,228.00                 | 0,00              | -100.0%               |
| 4) Other Local Revenue   |                | 8600-8799               | 3,237.00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                         | 2,043,465.00                 | 0,00              | -100.0%               |
| B. EXPENDITURES  |                |                         |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.09                  |
| 2) Classified Salaries   |                | 2000-2999               | 0.00                         | 0.00              | 0.09                  |
| 3) Employee Benefits   |                | 3000-3999               | 0.00                         | 0.00              | 0.0                   |
| 4) Books and Supplies  |                | 4000-4999               | 0,00                         | 0.00              | 0.04                  |
| 5) Services and Other Operating Expenditures   |                | 5000-5999               | 0.00                         | 0.00              | 0.0                   |
| 6) Capital Outlay  |                | 6000-6999               | 0.00                         | 0.00              | 0.0                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0,00                         | 0.00              | 00                    |
|  |                | 7300-7399               | 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) |                |                         | 2,043,465,00                 | 0.00              | -100,0                |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |
| 1) Interfund Transfers   |                |                         |                              |                   |                       |
| a) Transfers In  |                | 8900-8929               | 0.00                         | 0.00              | 0,0                   |
| b) Transfers Out   |                | 7600-7629               | 2,043,465,00                 | 0,00              | -100.0                |
| 2) Other Sources/Uses  |                |                         |                              |                   |                       |
| a) Sources   |                | 8930-8979               | 0.00                         | 0,00              | 0.0                   |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0                   |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0,00              | 0.0                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | (2,043,465,00)               | 0.00              | -100.0                |
| 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.                    |
| e) Unassigned/Unappropriated   |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.                    |
| Unassigned/Unappropriated Amount   |                | 9790                    | 0.00                         | 0.00              | 0.                    |
| G. ASSETS  |                |                         |                              |                   |                       |
| 1) Cash  |                |                         | 1 #                          |                   |                       |
| a) in County Treasury  |                | 9110                    | 3,253.00                     |                   |                       |
| Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks  |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account   |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee   |                | 9135                    | 0.00                         |                   |                       |
| a) with the cat Agenty Huestee   |                | 9140                    | 0.00                         |                   |                       |

| 3) Accounts Receivable   9200   30   Accounts Receivable   9200   40   Due from Centror Government   9290   50   Due from Centror Government   9290   50   Due from Centror Government   9290   50   Due from Centror Lassets   9300   90   Due form Current Assets   9300   90   Due formed Lassets   9300   90   Due formed Outflows OF RESOURCES   9300   70   TOTAL, DEFERRED OUTFLOWS   9400   70   TOTAL, DEFERRED OUTFLOWS   9400   70   TOTAL, DEFERRED OUTFLOWS   9500   70   TOTAL DEFERRED              | 0.00         |      | Difference |
|--|--------------|------|------------|
| A) Due from Grantor Government   9290  |              |      |            |
| Spice   Spic             | (16.00)      |      |            |
| Staries  | 0.00         |      |            |
| Specific              | 0.00         |      |            |
| So, Other Current Assets   9340     Stasse Receivable   9380     Stasse Receivable   9380     Stasse Receivable   9380     Stasse Receivable   9490     Stasse Receivable   9500     Stasse              | 0.00         |      |            |
| 8) Other Current Assets 9340 9) Lease Receivable 93980 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 2) TOTAL, DEFERRED OUTFLOWS  LIABILITIES 1) Accounts Payable 9590 2) Due to Granter Governments 9590 3) Due to Offert Governments 9690 3) Due to Offert Governments 9690 4) Current Loans 9640 5) Unsamed Revenue 9650 6) TOTAL, LIABILITIES 1) Deferred Inflows of Resources 9880 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9880 2) TOTAL, LIABILITIES 1. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9880 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G19 + H2) - (16 + J2) FFEDERAL REVENUE All Other Federal Revenue 70TAL, FEDERAL REVENUE  OTHER STATE REVENUE  School Facilities Apportionments 8545 All Other State Revenue 6890 TOTAL, OTHER STATE REVENUE  Sales Sale of Equipment/Supplies 8531 Leases and Rentals 6650 Interest 8546 Net Increase (Decrase) in the Fair Value of Investments 6890 Net Increase (Decrase) in the Fair Value of Investments 70TAL, REVENUE  Classified Supervisor's and Administrators' Salaries 2000 Cher Classified Supervisor           | 0,00         |      |            |
| 9) Lasse Receivable 9389   | 0,00         |      |            |
| 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  LIABILITIES 1) Accounts Payable 2) Due to Gharter Governments 3) Due to Other Funds 4) Gurrent Loans 5) Uneamad Revenue 6) TOTAL, LIABILITIES 1) DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9650 7) TOTAL, ETERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9650 1) DOTAL, ETERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (610 + H2) - (16 + J2) FEDERAL REVENUE 10 THEN STATE REVENUE 10 THEN STATE REVENUE 10 THEN STATE REVENUE 10 THEN STATE REVENUE 10 TOTAL, CHARLET STATE REVENUE 10 TOTAL, OTHER STATE REVENUE 10 TOTAL, OTHER STATE REVENUE 10 THEN CALL REVENUE 10 Sales 10 Sales 10 Equipment/Supplies 10 Eases and Rentals 10 Interest 10 Interest 10 HOLD Fail State Revenue 10 TOTAL, OTHER STATE REVENUE 10 THER LOCAL REVENUE 10 Sales 10 Interest 10 Interest 10 Chick Local Revenue 11 Interest 12 Eases 12 Ease of Equipment/Supplies 13 Eases 14 Chick Funds Revenue 15 Chick Local Revenue 16 Local Revenue 17 TOTAL, OTHER STATE REVENUE 10 Chick Local Revenue 18 Ease 19 Cother Local Revenue 19 Ease 10 Local Revenue 10 Interest 10 Chick Local Revenue 10 Chick Local Revenue 11 Chick Local Revenue 12 Classified Support Salaries 13 Eases 14 Classified Support Salaries 15 Classified Support Salaries 16 Classified Support Salaries 17 Classified Support Salaries 17 Employee Benefits 18 STRS  | 0,00         |      |            |
| ## DEFERRED OUTFLOWS OF RESOURCES 1) DeFerred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  ***LIABILITIES*** 1) Accounts Pay able \$500 2) Due to Granter Governments \$590 3) Due to Other Funds \$9610 4) Current Loans \$9610 4) Current Loans \$9620 6) TOTAL, LIABILITIES  ***JOHER STATE REVENUE \$9650 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources \$660 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 3) Deferred Inflows of Resources \$660 2) TOTAL, FEDERAL REVENUE \$290 TOTAL, FEDERAL REVENUE  ***STATE REVENUE \$290 TOTAL, FEDERAL REVENUE  ***OTAL, FEDERAL REVENUE  ***OTAL, FEDERAL REVENUE  ***OTAL, FEDERAL REVENUE  ***OTHER STATE REVENUE  ***OTHER STATE REVENUE  ***OTHER STATE REVENUE  ***OTHER STATE REVENUE  ***OTHER LOCAL REVENUE  ***OTHER LOCAL REVENUE  ***OTHER LOCAL REVENUE  ***All Other State Revenue 6890 ***All Other State Revenue 6890 ***All Other State Revenue 6890 ***All Other Local Revenue 6890 ***All Other Local Revenue 6890 ***All Other Transfers in from All Others 6890 ***NOTICE, OTHER LOCAL REVENUE  ***OTHER LOCAL REVENUE  ***CLEASHFIED SALARIES  ***CLEASHF | 3,237.00     |      |            |
| 1) Deferred Outflows of Resources 2) TOTAL DEFERRED OUTFLOWS  1) Accounts Payable 9500 2) Due to Granter Governments 9590 3) Due to Other Funds 9610 4) Current Loans 9610 5) Uneamed Revenue 9650 6) TOTAL LIABILITIES 1, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K.F. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2) FEDERAL REVENUE All Other Federal Revenue 70 TAL, FEDERAL REVENUE  Schoof Facilities Apportionments 8290 TOTAL, FEDERAL REVENUE  Schoof Facilities Apportionments 8455 Pass-Through Revenues from State Sources 8657 All Other State Revenue 8500 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Sales Sale of Equipment/Supplies Leases and Rentalis 8650 Interest 10 All Other Transfers in from All Others 10 All Other Local Revenue 10 All Other Local Revenue 10 All Other Transfers in from All Others 10 TOTAL, OTHER LOCAL REVENUE  CURSIFIED SALARIES 10 Classified Support Salaries 10 Classified Support Salaries 10 Classified Support Salaries 10 Classified Supervisors and Administrators' Salaries 10 Classified Supervisors' and Administrators' Salaries 10 Classified            |              |      |            |
| 2) TOTAL, DEFERRED OUTFLOWS  LIABILITIES 1) Accounts Payable 9500 2) Due to Grantor Governments 9590 3) Due to Other Funds 9610 4) Current Loans 9640 5) Unaamed Revenue 9650 6) TOTAL, LIABILITIES 4. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9680 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (910 + H2) - (16 + J2) FEDERAL REVENUE All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  School Facilities Apportionments 8545 Pass-Through Revenues from State Sources 8580 TOTAL, CHER REVENUE  Sales Sale of Equipment/Supplies 6531 Leases and Rentals 6650 Interest 6650 Net Increase (Decrease) in the Fair Value of Investments 6650 Net Increase (Decrease) in the Fair Value of In           | 0,00         |      |            |
| LIABILITIES  | 0.00         |      |            |
| 1) Accounts Payable  | 0.00         |      |            |
| 2) Due to Grantor Governments 9590 3) Due to Other Funds 9610 4) Current Loans 9640 5) Uneamed Revenue 9650 6) TOTAL, LABRILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9680 2) TOTAL DEFERRED INFLOWS K. FUNDE QUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2) FEDERAL REVENUE All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE School Facilities Apportionments 8545 Pass-Through Revenues from State Sources 6587 All Other State Revenue 6590 TOTAL, OTHER STATE REVENUE  OTHER STATE REVENUE  Sales Sale of Equipment/Supplies 8650 Interest 8650 Interest 8650 Not Increase (Decrease) in the Fair Value of Investments 8650 Interest 8650 Cother Local Revenue 8690 All Other Transfers In from All Others TOTAL, OTHER STATE REVENUE 9650 Cother Local Revenue 8690 All Other Transfers In from All Others TOTAL, OTHER LOCAL REVENUE 9650 Cother Local Revenue 8690 All Other Transfers In from All Others 9790 TOTAL, OTHER LOCAL REVENUE 97014, OTHER 97           | 0,00         |      |            |
| 3) Due to Other Funds 9610 4) Current Loans 9840 5) Unearned Revenue 9850 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9850 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2) FEDERAL REVENUE All Other Federal Revenue 8250 TOTAL, FEDERAL REVENUE OTHER STATE REVENUE School Facilities Apportionments 8545 Pass-Through Revenues from State Sources 9550 TOTAL, OTHER STATE REVENUE  OTHER STATE REVENUE Sales Sale of Equipment/Supplies 8550 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE Sales Sale of Equipment/Supplies 8651 Leases and Rentals 8650 Not Increase (Decrease) in the Fair Value of Investments 8650 Not Increase (Decrease) in the Fair Value of Investments 8650 TOTAL, OTHER LOCAL REVENUE  OTHER LOCAL REVENUE CURSTIED SALLARIES CLASSIFIED SALLARIES CLASSIFIED SALLARIES CLASSIFIED SALLARIES Classified Support Salaries 2200 Clerical, Technical and Office Salaries 2200 TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS STRS 3101-31 PERS 3201-32   |              |      |            |
| 4) Current Loans 9640 5) Uneamed Revenue 9650 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9650 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2) FEDERAL REVENUE All Other Federal Revenue 6290 TOTAL, FEDERAL REVENUE  All Other Federal Revenue 8540 TOTAL, FEDERAL REVENUE  School Facilities Apportionments 8545 Pass-Through Revenues from State Sources 8550 TOTAL, OTHER STATE REVENUE  OTHER STATE REVENUE  Sales Sale of Equipment/Supplies 6550 Interest 8650 Net Increase (Decrease) in the Fair Value of Investments 6560 Net Increase (Decrease) in the Fair Value of Investments 6560 Net Increase (Decrease) in the Fair Value of Investments 70TAL, OTHER LOCAL REVENUE  CICASSIFIED SALARIES  CLASSIFIED SALARIES  CLASSIFIED SALARIES  CLASSIFIED SALARIES  CLASSIFIED SALARIES  CLASSIFIED SALARIES  EMPLOYEE BINEFITS  STRS 3101-31 PERS 3101-31 PERS  | 0,00         |      |            |
| 5   Unsame Revenue   | 0.00         |      |            |
| 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (910 + H2) - (16 + J2)  FEDERAL REVENUE All Other Federal Revenue 8290 TOTAL, FEDERAL REVENUE OTHER STATE REVENUE  School Facilities Apportionments 8545 Pass-Through Revenues from State Sources 8587 All Other State Revenue 1071AL, OTHER STATE REVENUE  Sales Sale of Equipment/Supplies 8631 Leases and Rentals 1Interest 8650 Net Increase (Decrease) in the Fair Value of Investments All Other Local Revenue All Other Local Revenue 8690 Classified Support Salaries CLASSIFIED SALARIES Classified Support Salaries 2200 Clerical, Technical and Office Salaries 2200 Clerical, Technical and Office Salaries 2200 Clerical, Technical and Office Salaries 2200 Clerical, CLASSIFIED SALARIES EMPLOYEE BENEFITS STRS 3101-31 PERS   | 0,00         |      |            |
| DEFERRED INFLOWS OF RESOURCES   1   Deferred Inflows of Resources   2   10   Deferred Inflows of Resources   3680   2   10   TOTAL, DEFERRED INFLOWS   | 0,00         |      |            |
| 1) Deferred Inflows of Resources 9690 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2) FEDERAL REVENUE All Other Federal Revenue 9290 TOTAL, FEDERAL REVENUE School Facilities Apportionments 8545 Pass-Through Revenues from State Sources 6580 TOTAL, OTHER STATE REVENUE  OTHER STATE REVENUE  OTHER STATE REVENUE  OTHER STATE REVENUE  Sales Sale of Equipment/Supplies 6590 TOTAL, OTHER STATE REVENUE  Interest 6500 Not Increase (Decrease) in the Fair Value of Investments 6500 Not Increase (Decrease) in the Fair Value of Investments 6500 OTHER LOCAL REVENUE  All Other Transfers In from All Others 707AL, REVENUE  CLASSIFIED SALARIES  CLASSIFIED SALARIES CLassified Supervisors' and Administrators' Salaries 2200 Cher-Classified Supervisors' and Administrators' Salaries 2200 Cher-Classified Supervisors' and Administrators' Salaries 2200 Cher-Classified Salaries           | 0,00         |      |            |
| 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2)  FEDERAL REVENUE  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  School Facilities Apportionments  Sexon State Revenue strom State Sources  All Other State Revenue strom State Sources  All Other State Revenue  TOTAL, OTHER STATE REVENUE  Sales  Sale of Equipment/Supplies  Sale of Equipment/Supplies  Leases and Rentals  Leases and Rentals  Interest  Net Increase (Decrease) in the Fair Value of Investments  Other Local Revenue  All Other Transfers In from All Others  TOTAL, OTHER LOCAL REVENUE  Stote  Checial Revenue  All Other Local Revenue  All Other Local Revenue  Cother Local Revenue  All Other Transfers In from All Others  TOTAL, THER LOCAL REVENUE  TOTAL, REVENUES  CLassified Support Salaries  Classified Support Salaries  Clerical, Technical and Office Salaries  Other Classified Salaries  2200  Clerical, Technical and Office Salaries  Other Classified Salaries  2400  Other Classified Salaries  EMPLOYEE BENEFITS  STRS  3101-31  PERS  3101-32  PERS  |              |      |            |
| K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2)  FEDERAL REVENUE  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  School Facilities Apportionments  Sesson All Other State Revenue strom State Sources  All Other State Revenue  TOTAL, OTHER STATE REVENUE  Sales  Sale of Equipment/Supplies  Sale of Equipment/Supplies  Sales  Sale of Equipment/Supplies  (Interest (Not Increase (Decrease) in the Fair Value of Investments (All Other Local Revenue All Other Local Revenue CICAL REVENUE  TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CLASSIFIED SALARIES Classified Support Salaries Classified Support Salaries  Clerical, Technical and Office Salaries (Deficial, Technical and Office Salaries) CICHCLASSIFIED SALARIES  Clerical, Technical and Office Salaries (Dother Classified Salaries)  CICAL STRS  STRS  3101-31 PERS  3101-32 PERS   | 0.00         |      |            |
| Ending Fund Balance, June 30 (G10 + H2) - (16 + J2)  | 0.00         |      |            |
| ### Page   |              |      |            |
| All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE School Facilities Apportionments 8545 Pass-Through Revenues from State Sources 8557 All Other State Revenue 6590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE Sales Sale of Equipment/Supplies 8631 Leases and Rentals 6650 Interest 8660 Not Increase (Decrease) in the Fair Value of Investments 8662 Other Local Revenue 8699 All Other Local Revenue 8699 All Other Local Revenue 8699 Cother Cother Revenue 8699 Cother Co           | 3,237.00     |      |            |
| TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  School Facilities Apportionments 8545 Pass-Through Revenues from State Sources 8587 All Other State Revenue 8590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Sales Sale of Equipment/Supplies 8631 Leases and Rentals 8650 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8652 Other Local Revenue 8699 All Other Transfers In from All Others 8799 TOTAL, OTHER LOCAL REVENUE  CLASSIFIED SALARIES Classified Support Salaries 2200 Classified Supervisors' and Administrators' Salaries 2200 Clerical, Technical and Office Salaries 2200 Clerical, Technical and Office Salaries 2200 TOTAL, CLASSIFIED SALARIES  EMPLOYEE BENEFITS STRS 3101-31 PERS 3101-33   |              |      |            |
| OTHER STATE REVENUE         8545           School Facilities Apportionments         8545           Pass-Through Revenues from State Sources         8587           All Other State Revenue         8590           TOTAL, OTHER STATE REVENUE         8590           OTHER LOCAL REVENUE           Sales         8620           Sale of Equipment/Supplies         8631           Leases and Rentals         8650           Interest         8650           Net Increase (Decrease) in the Fair Value of Investments         8660           Net Increase (Revenue         8692           All Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         7000           TOTAL, REVENUES         2000           Classified Support Salaries         2200           Classified Supervisors' and Administrators' Salaries         2200           Clerical, Technical and Office Salaries         2900           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         2900           EMPLOYEE BENEFITS         3101-31           FERS         3101-31  | 0,00         | 0.00 | 0,         |
| OTHER STATE REVENUE         8545           School Facilities Apportionments         8545           Pass-Through Revenues from State Sources         8587           All Other State Revenue         8590           TOTAL, OTHER STATE REVENUE         8590           OTHER LOCAL REVENUE           Sales         8620           Sale of Equipment/Supplies         8631           Leases and Rentals         8650           Interest         8650           Net Increase (Decrease) in the Fair Value of Investments         8660           Net Increase (Revenue         8692           All Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         7000           TOTAL, REVENUES         2000           Classified Support Salaries         2200           Classified Supervisors' and Administrators' Salaries         2200           Clerical, Technical and Office Salaries         2900           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         2900           EMPLOYEE BENEFITS         3101-31           FERS         3101-31  | 0,00         | 0.00 | 0,         |
| School Facilities Apportionments         8545           Pass-Through Revenues from State Sources         8587           All Other State Revenue         8590           TOTAL, OTHER STATE REVENUE         8590           OTHER LOCAL REVENUE           Sales         8631           Leases and Rentals         8650           Interest         8660           Net Increase (Decrease) in the Fair Value of Investments         8662           Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         8799           TOTAL, REVENUES         2200           Classified Support Salaries         2200           Classified Supervisors' and Administrators' Salaries         2300           Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         2900           EMPLOYEE BENEFITS           STRS         3101-31           PERS         3201-32   |              |      |            |
| Pass-Through Revenues from State Sources         8587           All Other State Revenue         6590           TOTAL, OTHER STATE REVENUE         6590           OTHER LOCAL REVENUE           Sales         8631           Leases and Rentals         8650           Interest         8660           Net Increase (Decrease) in the Fair Value of Investments         8662           Other Local Revenue         8669           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         8799           TOTAL, REVENUES         2200           Classified Support Salaries         2200           Classified Support Salaries         2300           Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         2900           TOTAL, CLASSIFIED SALARIES         2900           TOTAL, CLASSIFIED SALARIES         2900           TOTAL, CLASSIFIED SALARIES         3101-31           EMPLOYEE BENEFITS         3101-31           FERS         3201-32  | 2,040,228.00 | 0.00 | -100,      |
| All Other State Revenue  TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Sales  Sale of Equipment/Supplies  | 0,00         | 0.00 | 0.         |
| TOTAL, OTHER STATE REVENUE           OTHER LOCAL REVENUE           Sale of Equipment/Supplies         8631           Leases and Rentals         8650           Interest         8660           Net Increase (Decrease) in the Fair Value of Investments         8662           Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE           TOTAL, REVENUES           Classified Support Salaries         2200           Classified Supervisors' and Administrators' Salaries         2300           Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES           EMPLOYEE BENEFITS           STRS         3101-31           PERS   | 0,00         | 0.00 | 0.         |
| OTHER LOCAL REVENUE         Sales       8631         Sale of Equipment/Supplies       8631         Leases and Rentals       8650         Interest       8660         Net Increase (Decrease) in the Fair Value of Investments       8662         Other Local Revenue       6699         All Other Local Revenue       8799         TOTAL, OTHER LOCAL REVENUE       7074         TOTAL, REVENUES       2200         Classified Support Salaries       2200         Classified Support Salaries       2300         Clerical, Technical and Office Salaries       2400         Other Classified Salaries       2900         TOTAL, CLASSIFIED SALARIES       2900         TOTAL, CLASSIFIED SALARIES       3101-31         EMPLOYEE BENEFITS       3101-31         STRS       3101-31         PERS       3201-32   | 2,040,228.00 | 0.00 | -100,      |
| Sales         Sale of Equipment/Supplies         8631           Leases and Rentals         8650           Interest         8660           Net Increase (Decrease) in the Fair Value of Investments         8662           Other Local Revenue         8692           All Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         TOTAL, REVENUES           CLASSIFIED SALARIES         2200           Classified Support Salaries         2200           Classified Supervisors' and Administrators' Salaries         2300           Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         3101-31           EMPLOYEE BENEFITS         3101-31           STRS         3101-31           PERS         3201-32  |              |      |            |
| Sale of Equipment/Supplies       8631         Leases and Rentals       8650         Interest       8660         Net Increase (Decrease) in the Fair Value of Investments       8662         Other Local Revenue       8692         All Other Local Revenue       8699         All Other Transfers In from All Others       8799         TOTAL, OTHER LOCAL REVENUE       TOTAL, REVENUES         CLASSIFIED SALARIES       2200         Classified Support Salaries       2200         Classified Supervisors' and Administrators' Salaries       2300         Clerical, Technical and Office Salaries       2400         Other Classified Salaries       2900         TOTAL, CLASSIFIED SALARIES       3101-31         EMPLOYEE BENEFITS       3101-31         PERS       3201-32   |              |      |            |
| Leases and Rentals       8650         Interest       8660         Net Increase (Decrease) in the Fair Value of Investments       8662         Other Local Revenue       8692         All Other Local Revenue       8699         All Other Transfers In from All Others       8799         TOTAL, OTHER LOCAL REVENUE       TOTAL, REVENUES         CLASSIFIED SALARIES       2200         Classified Support Salaries       2200         Classified Supports or and Administrators' Salaries       2300         Clerical, Technical and Office Salaries       2400         Other Classified Salaries       2900         TOTAL, CLASSIFIED SALARIES       3101-31         EMPLOYEE BENEFITS       3101-31         PERS       3201-32  | 0.00         | 0.00 | 0.         |
| Interest         8660           Net Increase (Decrease) in the Fair Value of Investments         8662           Other Local Revenue         6699           All Other Local Revenue         6699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         TOTAL, REVENUES           CLASSIFIED SALARIES         2200           Classified Support Salaries         2300           Classified Supervisors' and Administrators' Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         500           EMPLOYEE BENEFITS         3101-31           PERS         3101-31  |              | 0.00 | 0.         |
| Net Increase (Decrease) in the Fair Value of Investments       8682         Other Local Revenue       6699         All Other Transfers In from All Others       8799         TOTAL, OTHER LOCAL REVENUE       TOTAL, REVENUES         CLASSIFIED SALARIES       2200         Classified Support Salaries       2300         Clerical, Technical and Office Salaries       2400         Other Classified Salaries       2900         TOTAL, CLASSIFIED SALARIES       3101-31         EMPLOYEE BENEFITS       3101-31         PERS       3201-32  |              |      | -100.      |
| Other Local Revenue       6699         All Other Transfers In from All Others       8799         TOTAL, OTHER LOCAL REVENUE       TOTAL, REVENUES         CLASSIFIED SALARIES         Classified Support Salaries       2200         Classified Supervisors' and Administrators' Salaries       2300         Clerical, Technical and Office Salaries       2400         Other Classified Salaries       2900         TOTAL, CLASSIFIED SALARIES         EMPLOYEE BENEFITS         STRS       3101-31         PERS       3201-32  |              | 0,00 |            |
| All Other Local Revenue       6699         All Other Transfers In from All Others       8799         TOTAL, OTHER LOCAL REVENUE       TOTAL, REVENUES         CLASSIFIED SALARIES         Classified Support Salaries       2200         Classified Supervisors' and Administrators' Salaries       2300         Clerical, Technical and Office Salaries       2400         Other Classified Salaries       2900         TOTAL, CLASSIFIED SALARIES         EMPLOYEE BENEFITS         STRS       3101-31         PERS       3201-32  | 0,00         | 0.00 | 0.         |
| All Other Transfers In from All Others 8799  TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CLASSIFIED SALARIES  Classified Support Salaries 2200  Classified Supervisors' and Administrators' Salaries 2300  Clerical, Technical and Office Salaries 2400  Other Classified Salaries 2900  TOTAL, CLASSIFIED SALARIES  EMPLOYEE BENEFITS  STRS 3101-31  PERS 3201-32  |              |      | _          |
| TOTAL, OTHER LOCAL REVENUE         TOTAL, REVENUES         CLASSIFIED SALARIES         Classified Support Salaries       2200         Classified Supervisors' and Administrators' Salaries       2300         Clerical, Technical and Office Salaries       2400         Other Classified Salaries       2900         TOTAL, CLASSIFIED SALARIES       STRS         STRS       3101-31         PERS       3201-32  |              | A    | 0.         |
| TOTAL, REVENUES           CLASSIFIED SALARIES           Classified Support Salaries         2200           Classified Supervisors' and Administrators' Salaries         2300           Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         EMPLOYEE BENEFITS           STRS         3101-31           PERS         3201-32  | 0.00         |      | 0,         |
| CLASSIFIED SALARIES         2200           Classified Support Salaries         2300           Classified Supervisors' and Administrators' Salaries         2300           Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         STRS           STRS         3101-31           PERS         3201-32  | 3,237.00     | 0.00 | -100,      |
| Classified Support Salaries         2200           Classified Supervisors' and Administrators' Salaries         2300           Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         STRS           STRS         3101-31           PERS         3201-32   | 2,043,465.00 | 0.00 | -100.      |
| Classified Supervisors' and Administrators' Salaries         2300           Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         EMPLOYEE BENEFITS           STRS         3101-31           PERS         3201-32   |              |      |            |
| Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         EMPLOYEE BENEFITS           STRS         3101-31           PERS         3201-32   | 0,00         | 0.00 | 0,         |
| Clerical, Technical and Office Salaries         2400           Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         EMPLOYEE BENEFITS           STRS         3101-31           PERS         3201-32   | 0.00         | 0.00 | 0          |
| Other Classified Salaries         2900           TOTAL, CLASSIFIED SALARIES         TOTAL           EMPLOYEE BENEFITS         3101-31           PERS         3201-32   | 0.00         | 0.00 | 0          |
| TOTAL, CLASSIFIED SALARIES  EMPLOYEE BENEFITS  STRS 3101-31 PERS 3201-32   | 0.00         | 0.00 | 0          |
| EMPLOYEE BENEFITS  STRS 3101-31 PERS 3201-32   | 0.00         | 0.00 | 0          |
| STRS         3101-31           PERS         3201-32  |              | Ť T  |            |
| PERS 3201-32   | 102 0.00     | 0.00 | 0          |
|  |              | 02   | c          |
| OVODIMMENTORIE, MITELIATINE 2001-21  |              |      |            |
| Health and Welfare Benefits 3401-34  |              |      |            |
|  |              |      |            |
| Unemployment Insurance 3501-38   |              |      | l,         |
| Workers' Compensation 3601-36  |              |      | 0          |
| OPEB, Allocated 3701-37  |              |      | (          |
| OPEB, Active Employees 3751-37   |              |      | 9          |
| Other Employee Benefits 3901-39  | 902 0.00     | 0.00 | (          |

| Description Resource   | Codes Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|--------------------|------------------------------|-------------------|-----------------------|
| BOOKS AND SUPPLIES   |                    |                              |                   |                       |
| Books and Other Reference Materials  | 4200               | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies   | 4300               | 0.00                         | 0.00              | 0,0%                  |
| Noncapitalized Equipment   | 4400               | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES  |                    | 0,00                         | 0,00              | 0.0%                  |
| SERVICES AND OTHER OPERATING EXPENDITURES  |                    |                              |                   |                       |
| Subagreements for Services   | 5100               | 0,00                         | 0,00              | 0.0%                  |
| Travel and Conferences   | 5200               | 0,00                         | 0.00              | 0.0%                  |
| Insurance  | 5400-5450          | 0.00                         | 0.00              | 0,0%                  |
| Operations and Housekeeping Services   | 5500               | 0,00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          | 5600               | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs  | 5710               | 0.00                         | 0,00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  | 5750               | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                        | 5800               | 0.00                         | 0,00              | 0.0%                  |
| Communications   | 5900               | 0,00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                    | 0,00                         | 0.00              | 0,0%                  |
| CAPITAL OUTLAY   |                    |                              |                   |                       |
| Land   | 6100               | 0,00                         | 0.00              | 0.0%                  |
| Land Improvements  | 6170               | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  | 6200               | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries    | 6300               | 0.00                         | 0.00              | 0.0%                  |
| Equipment  | 6400               | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  | 6500               | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   | 6600               | 0.00                         | 0,00              | 0.0%                  |
| Subscription Assets  | 6700               | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                    | 0.00                         | 0.00              | 0.0%                  |
|  |                    |                              |                   |                       |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                                |                    |                              |                   |                       |
| Other Transfers Oul  Transfers of Pass-Through Revenues                            |                    |                              |                   |                       |
|  | 7211               | 0.00                         | 0.00              | 0.0%                  |
| To Districts or Charter Schools  | 7212               | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  | 7212               | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  | 7299               | 0,00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others  | 1255               | 0.50                         | 0.00              | 3,5                   |
| Debt Service   | 7420               | 0.00                         | 0,00              | 0.0%                  |
| Debt Service - Interest  | 7438               | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   | 7439               | 1                            | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                    | 0,00                         |                   | 0.09                  |
| TOTAL, EXPENDITURES  |                    | 0.00                         | 0.00              | 0,09                  |
| INTERFUND TRANSFERS  |                    |                              |                   |                       |
| INTERFUND TRANSFERS IN   |                    |                              | 0.55              | 0.09                  |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | 8913               | 0.00                         | 0.00              |                       |
| Other Authorized Interfund Transfers In  | 8919               | 0.00                         | 0.00              | 0.09                  |
| (a) TOTAL, INTERFUND TRANSFERS IN  |                    | 0.00                         | 0,00              | 0.09                  |
| INTERFUND TRANSFERS OUT  |                    |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                       | 7613               | 0.00                         | 0.00              | 0.09                  |
| Other Authorized Interfund Transfers Out   | 7619               | 2,043,465.00                 | 0.00              | -100.0                |
| (b) TOTAL, INTERFUND TRANSFERS OUT   |                    | 2,043,465.00                 | 0.00              | -100.0                |
| OTHER SOURCES/USES   |                    |                              |                   |                       |
| SOURCES  |                    |                              |                   |                       |
| Proceeds   |                    |                              |                   |                       |
| Proceeds from Disposal of Capital Assets   | B953               | 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                   |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| USES  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0,0%                  |
| CONTRIBUTIONS   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | (2,043,465.00)               | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes         | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|----------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                      |                              | 111               |                       |
| 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            | 2,040,228,00                 | 0,00              | -100.0%               |
| 4) Other Local Revenue   |                | 8600-8799            | 3,237.00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                      | 2,043,465.00                 | 0,00              | -100.0%               |
| B. EXPENDITURES (Objects 1000-7999)  |                |                      |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                      | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                      | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                      | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                      | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                      | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                      | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                      | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                      | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-<br>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) |                |                      | 2,043,465,00                 | 0.00              | -100.0%               |
| D. OTHER FINANCING SOURCES/USES  |                |                      |                              |                   |                       |
| 1) Interfund Transfers   |                |                      |                              |                   |                       |
| a) Transfers In  |                | 8900-8929            | 0,00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629            | 2,043,465,00                 | 0.00              | -100,0%               |
| 2) Other Sources/Uses  |                |                      |                              |                   |                       |
| a) Sources   |                | 8930-8979            | 0,00                         | 0,00              | 0.0%                  |
| b) Uses  |                | 7630-7699            | 0,00                         | 0,00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999            | 0,00                         | 0,00              | 0.09                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                      | (2,043,465.00)               | 0.00              | -100.0%               |
| 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              | 0.09                  |
| b) Audit Adjustments   |                | 9793                 | 0.00                         | 0.00              | 0.09                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                      | 0,00                         | 0.00              | 0.00                  |
| d) Other Restatements  |                | 9795                 | 0,00                         | 0,00              | 0.0                   |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                      | 0.00                         | 0.00              | 0,04                  |
| 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                   |
|  |                | 35                   |                              |                   |                       |
| d) Assigned  |                | 9780                 | 0.00                         | 0.00              | 0.0                   |
| Other Assignments (by Resource/Object)   |                | 2100                 | 0,00                         | 5.50              |                       |
| e) Unassigned/Unappropriated   |                | 9789                 | 0.00                         | 0.00              | 0.1                   |
| Reserve for Economic Uncertainties   |                |                      |                              |                   |                       |

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

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ResourceDescription2023-24 Estimated Actuals2023-24 Estimated ActualsTotal, Restricted BalanceEstimated Description0.00

| Description Resource Codes   | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget  | Percent<br>Difference |
|--|--------------|------------------------------|--|-----------------------|
| A, REVENUES  |              | M-2 3 11 B                   | THE STATE OF THE S |                       |
| 1) LCFF Sources  | 8010-8099    | 0.00                         | 0.00   | 0.0                   |
| 2) Federal Revenue   | 8100-8299    | 0.00                         | 0.00   | 0.0                   |
| 3) Other State Revenue   | 8300-8599    | 0.00                         | 0,00   | 0.0                   |
| 4) Other Local Revenue   | 8600-8799    | 2,011,739.00                 | 2,197,364.00   | 9.2                   |
| 5) TOTAL, REVENUES   |              | 2,011,739.00                 | 2,197,364.00   | 9.2                   |
| B. EXPENDITURES  |              |                              | 200  |                       |
| 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 Order (confusion Transfers of Indiana) Canta  | 7100-7299,   |                              |  |                       |
| 7) Other Oulgo (excluding Transfers of Indirect Costs)   | 7400-7499    | 1,220,000.00                 | 2,197,364.00   | 80.1                  |
| 8) Other Outgo - Transfers of Indirect Costs   | 7300-7399    | 0.00                         | 0.00   | 0.0                   |
| 9) TOTAL, EXPENDITURES   |              | 1,220,000.00                 | 2,197,364.00   | 80.1                  |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |              | 791,739,00                   | 0,00   | -100,0                |
| D. OTHER FINANCING SOURCES/USES  |              |                              |  |                       |
| 1) Interfund Transfers   |              |                              |  |                       |
| a) Transfers In  | 8900-8929    | 0.00                         | 0.00   | 0.0                   |
| b) Transfers Out   | 7600-7629    | 0.00                         | 0.00   | 0.                    |
| 2) Other Sources/Uses  |              |                              |  |                       |
| a) Sources   | 8930-8979    | 0,00                         | 0.00   | 0.1                   |
| b) Uses  | 7630-7699    | 0,00                         | 0,00   | 0.                    |
| 3) Contributions   | 8980-8999    | 0.00                         | 0.00   | 0.                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |              | 0.00                         | 0.00   | 0.                    |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |              | 791,739.00                   | 0.00   | -100.                 |
| F. FUND BALANCE, RESERVES  |              |                              |  |                       |
| 1) Beginning Fund Balance  |              |                              |  |                       |
| a) As of July 1 - Unaudited  | 9791         | 1,794,788.37                 | 2,586,527.37   | 44.                   |
| b) Audit Adjustments   | 9793         | 0,00                         | 0,00   | 0.                    |
| c) As of July 1 - Audited (F1a + F1b)  |              | 1,794,788.37                 | 2,586,527.37   | 44.                   |
| d) Other Restatements  | 9795         | 0.00                         | 0.00   | 0,                    |
| e) Adjusted Beginning Balance (F1c + F1d)  |              | 1,794,788,37                 | 2,586,527,37   | 44.                   |
| 2) Ending Balance, June 30 (E + F1e)   |              | 2,586,527,37                 | 2,586,527.37   | 0.                    |
| Components of Ending Fund Balance  |              |                              |  |                       |
| a) Nonspendable  |              |                              | 1  |                       |
| Revolving Cash   | 9711         | 0.00                         | 0.00   | 0.                    |
| Stores   | 9712         | 0.00                         | 0.00   | 0.                    |
| Prepaid Items  | 9713         | 0,00                         | 0.00   | 0.                    |
| All Others   | 9719         | 0.00                         | 0,00   | 0.                    |
| b) Restricted  | 9740         | 2,586,527.37                 | 2,586,527.37   | 0.                    |
| c) Committed   | 3            |                              |  |                       |
| c) Committed Stabilization Arrangements  | 9750         | 0.00                         | 0.00   | 0                     |
| Stabilization Arrangements Other Commitments   | 9760         | 0.00                         | 0.00   | 0                     |
|  | 3,00         |                              |  |                       |
| d) Assigned  | 9780         | 0.00                         | 0.00   | 0                     |
| Other Assignments  | 5.50         | (                            |  | V 200                 |
| e) Unassigned/Unappropriated   | 9789         | 0.00                         | 0.00   |                       |
| Reserve for Economic Uncertainties   | 9799         | 0.00                         | 0.00   | 0                     |
| Unassigned/Unappropriated Amount   | 3130         | 0.00                         | 0.00   |                       |
| G. ASSETS  |              |                              |  |                       |
| 1) Cash  | 0440         | 1,749,711.87                 |  |                       |
| a) in County Treasury  | 9110<br>9111 | 0.00                         |  |                       |
| 1) Fair Value Adjustment to Cash in County Treasury  |              | 0.00                         |  |                       |
| b) in Banks  | 9120         | 0.00                         |  |                       |
| All South to Carlot Annual   |              |                              |  |                       |
| c) in Revolving Cash Account d) with Fiscal Agent/Trustee  | 9130<br>9135 | 0.00                         |  |                       |

| Description Resource Codes                                  | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      | 9200         | (22,957.00)                  |                   |                       |
| 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                         | 1                 |                       |
| 9) Lease Receivable   | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |              | 1,726,754,87                 |                   |                       |
| 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                         |                   |                       |
|   | 9650         | 0.00                         |                   |                       |
| 5) Unearned Revenue   | 3000         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |              | 0.00                         |                   |                       |
| J. DEFERRED INFLOWS OF RESOURCES                            | 5500         | 0.00                         |                   |                       |
| 1) Deferred Inflows of Resources                            | 9690         |                              |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |              | 0,00                         |                   |                       |
| K. FUND EQUITY  |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |              | 1,726,754.87                 |                   |                       |
| 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                                      |              |                              |                   |                       |
| 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              | 0,1                   |
| 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.                    |
| Unsecured Roll  | 8615         | 0.00                         | 0.00              | 0,                    |
| Prior Years' Taxes  | 8617         | 0.00                         | 0.00              | 0,                    |
| Supplemental Taxes  | 8618         | 0.00                         | 0.00              | 0.0                   |
| Non-Ad Valorem Taxes  |              |                              |                   |                       |
| Parcel Taxes  | 8621         | 2,011,739.00                 | 2,197,364.00      | 9.                    |
| Other   | B622         | 0.00                         | 0.00              | 0.                    |
| Community Redevelopment Funds Not Subject to LCFF Deduction | 8625         | 0,00                         | 0,00              | 0.                    |
| Penalties and Interest from Delinquent Non-LCFF Taxes       | 8629         | 0.00                         | 0,00              | 0.                    |
| Sales   |              |                              |                   |                       |
| Sales Sale of Equipment/Supplies                            | 8631         | 0.00                         | 0,00              | 0.                    |
|   | 8650         | 0,00                         | 0.00              | 0,                    |
| Leases and Rentals  | 8660         | 0.00                         | 0.00              | 0.                    |
| Interest  | 8662         | 0.00                         | 0.00              | 0                     |
| Net Increase (Decrease) in the Fair Value of Investments    | 8002         | 0,00                         | 0,00              | ľ                     |
| Other Local Revenue   |              |                              | 0.00              |                       |
| All Other Local Revenue                                     | 8699         | 0,00                         | 0.00              | 0                     |
| All Other Transfers In from All Others                      | 8799         | 0.00                         | 0.00              | 0                     |
| TOTAL, OTHER LOCAL REVENUE                                  |              | 2,011,739.00                 | 2,197,364.00      | 9                     |
| TOTAL, REVENUES   |              | 2,011,739.00                 | 2,197,364.00      | 9                     |
| CLASSIFIED SALARIES   |              |                              |                   |                       |
| Classified Support Salaries                                 | 2200         | 0.00                         | 0.00              | 0                     |
|   | 2300         | 0,00                         | 0.00              | (                     |

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| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Clerical, Technical and Office Salaries   |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries   |                | 2900         | 0,00                         | 0.00              | 0.00                  |
| 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                   |
| Unemploy ment 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  |                |              |                              | 177, E'T 178      |                       |
| 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                                       |                | 5100         | 0.00                         | 0.00              | 0.0                   |
| Subagreements for Services  |                | 5200         | 0,00                         | 0,00              | 0.0                   |
| Travel and Conferences  |                | 5400-5450    | 0,00                         | 0.00              | 0.0                   |
| Insurance   |                | 5500         | 0,00                         | 0.00              | 0,0                   |
| Operations and Housekeeping Services  |                | 5600         | 0.00                         | 0.00              | 0.0                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                |              | 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              | 0.0                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 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         | 0,00                         | 0,00              | 0,0                   |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0                   |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0                   |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0                   |
| TOTAL, CAPITAL OUTLAY   |                |              | 0.00                         | 0.00              | 0.0                   |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                             |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues  |                |              |                              |                   |                       |
| To Districts or Charter Schools   |                | 7211         | 0,00                         | 0.00              | 0,0                   |
| To County Offices   |                | 7212         | 0.00                         | 0,00              | 0.0                   |
| To JPAs   |                | 7213         | 0,00                         | 0.00              | 0.                    |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.                    |
| Debt Service  |                |              |                              |                   |                       |
| Repayment of State School Building Fund Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.                    |
| Debt Service - Interest   |                | 7438         | 1,220,000.00                 | 2,197,364.00      | 80.                   |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0,00              | 0.                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 1,220,000.00                 | 2,197,364,00      | 80.                   |
| TOTAL, EXPENDITURES   |                |              | 1,220,000.00                 | 2,197,364.00      | 80.                   |
| INTERFUND TRANSFERS   |                |              | ,                            |                   |                       |
| INTERFUND TRANSFERS IN  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.                    |
|   |                | 3313         | 0.00                         | 0.00              | 0.                    |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                         | 0.00              | 0.                    |
| INTERFUND TRANSFERS OUT   |                | 7649         | 0.00                         | 0.00              | 0.                    |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         |                              | 1                 |                       |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                         | 0.00              | 0.                    |

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| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| OTHER SOURCES/USES                                      |                |              |                              |                   |                       |
| SOURCES   |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                             |                | 8951         | 0.00                         | 0.00              | 0.09                  |
| Other Sources   |                |              |                              |                   |                       |
| County School Bldg Aid                                  |                | 8961         | 0.00                         | 0,00              | 0,09                  |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.09                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                         | 0,00              | 0,09                  |
| 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<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |              |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099    | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299    | 0,00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599    | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799    | 2,011,739,00                 | 2,197,364,00      | 9.2%                  |
| 5) TOTAL, REVENUES   |                |              | 2,011,739.00                 | 2,197,364.00      | 9.2%                  |
| B. EXPENDITURES (Objects 1000-7999)  |                |              |                              |                   |                       |
| 1) Instruction   | 1000-1999      |              | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |              | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |              | 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%                  |
|  | 9000-9999      | Except 7600- |                              |                   |                       |
| 9) Other Outgo   | 9000-9999      | 7699         | 1,220,000.00                 | 2,197,364.00      | 80,1%                 |
| 10) TOTAL, EXPENDITURES  |                |              | 1,220,000.00                 | 2,197,364.00      | 80,1%                 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) |                |              | 791,739,00                   | 0.00              | -100,0%               |
| D. OTHER FINANCING SOURCES/USES  |                |              |                              |                   |                       |
| 1) Interfund Transfers   |                |              |                              |                   |                       |
| a) Transfers In  |                | 8900-8929    | 0,00                         | 0,00              | 0,0%                  |
| b) Transfers Out   |                | 7600-7629    | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |              |                              |                   |                       |
| a) Sources   |                | 8930-8979    | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699    | 0,00                         | 0.00              | 0,0%                  |
| 3) Contributions   |                | 8980-8999    | 0,00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |              | 0,00                         | 0.00              | 0,0%                  |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  |                |              | 791,739.00                   | 0.00              | -100,0%               |
| F. FUND BALANCE, RESERVES  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 1,794,788,37                 | 2,586,527.37      | 44.1%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |              | 1,794,788,37                 | 2,586,527.37      | 44.1%                 |
| d) Other Restatements  |                | 9795         | 0,00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |              | 1,794,788,37                 | 2,586,527.37      | 44.1%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 2,586,527.37                 | 2,586,527.37      | 0.0%                  |
| Components of Ending Fund Balance  |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0,0%                  |
| Stores   |                | 9712         | 0.00                         | 0,00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0,00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0,00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 2,586,527.37                 | 2,586,527,37      | 0.0%                  |
| c) Committed   |                |              | E-12 17-534                  |                   |                       |
| 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%                  |

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

34 67439 0000000 Form 49 F8BTFRR93S(2024-25)

| Resour                    | ce Description         | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 2,586,527,37                    | 2,586,527.37      |
| Total, Restricted Balance |                        | 2,586,527.37                    | 2,586,527.37      |

# **DEBT SERVICE FUNDS**

## **Debt Service Funds Definition**

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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    | 331,000.00                   | 331,000,00        | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799    | 38,430,000.00                | 38,430,000.00     | 0.0%                  |
| 5) TOTAL, REVENUES   |                |              | 38,761,000.00                | 38,761,000.00     | 0.0%                  |
| B. EXPENDITURES  |                |              |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999    | 0.00                         | 0.00              | 0.09                  |
| 2) Classified Salaries   |                | 2000-2999    | 0.00                         | 0.00              | 0.09                  |
| 3) Employee Benefits   |                | 3000-3999    | 0.00                         | 0.00              | 0.0                   |
| 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,   | 00 444 177 50                | 38,111,177.00     | 0.0                   |
|  |                | 7400-7499    | 38,111,177.50                |                   | 0.0                   |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399    | 0.00                         | 0.00              | 0.0                   |
| 9) TOTAL, EXPENDITURES   |                |              | 38,111,177,50                | 38,111,177,00     | 0.0                   |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |              | 649,822.50                   | 649,823.00        | 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)  |                |              | 649,822,50                   | 649,823.00        | 0.0                   |
| F. FUND BALANCE, RESERVES  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 41,979,246.85                | 42,629,069.35     | 1.5                   |
| b) Audit Adjustments   |                | 9793         | 0,00                         | 0.00              | 0.0                   |
| c) As of July 1 - Audited (F1a + F1b)  |                |              | 41,979,246.85                | 42,629,069.35     | 1,5                   |
| d) Other Restalements  |                | 9795         | 0.00                         | 0,00              | 0.0                   |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |              | 41,979,246,85                | 42,629,069.35     | 1.5                   |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 42,629,069.35                | 43,278,892.35     | 1.8                   |
| Components of Ending Fund Balance  |                |              |                              | Terminal Transfer |                       |
| 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   |                |              |                              | 100 C 11          |                       |
| Stabilization Arrangements   |                | 9750         | 0.00                         | 0.00              | 0.0                   |
| Other Commitments  |                | 9760         | 0.00                         | 0,00              | 0.0                   |
| d) Assigned  |                |              |                              | W                 |                       |
| Other Assignments  |                | 9780         | 42,629,069.35                | 43,278,892.35     | 1.                    |
| Bond Interest and Redemption Fund  | 0000           | 9780         | 42, 629, 069, 35             |                   |                       |
| Bond Interest and Redemption Fund  | 0000           | 9780         |                              | 43, 278, 892. 35  |                       |
| e) Unassigned/Unappropriated   | -300           |              |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789         | 0.00                         | 0.00              | 0.                    |
|  |                | 9790         | 0.00                         | 0.00              | 0.                    |
| Unassigned/Unappropriated Amount   |                | 5,50         | 5,00                         |                   |                       |
| G. ASSETS  |                |              |                              |                   |                       |
| 1) Cash  |                | 9110         | 64,975,700,49                |                   |                       |
| a) in County Treasury  |                | 9111         | 0.00                         | 1                 |                       |
| Fair Value Adjustment to Cash in County Treasury   |                | 2111         | 0.00                         |                   |                       |
| b) in Banks  |                | 9120         | 0.00                         | 4                 |                       |

| Description Resou   | rce Codes Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|------------------------|------------------------------|-------------------|-----------------------|
| d) with Fiscal Agent/Trustee  | 9135                   | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   | 9140                   | 0.00                         |                   |                       |
| 2) Investments  | 9150                   | 8,007,526.02                 |                   |                       |
| 3) Accounts Receivable  | 9200                   | 996,958,00                   |                   |                       |
| 4) Due from Grantor Government  | 9290                   | 0.00                         |                   |                       |
| 5) Due from Olher 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   |                        | 73,980,184,51                |                   |                       |
| 4. DEFERRED OUTFLOWS OF RESOURCES   |                        |                              |                   |                       |
| Deferred Outflows of Resources     Deferred Outflows of Resources                         | 9490                   | 0.00                         |                   |                       |
|   | 5100                   | 0,00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS   |                        | 0,00                         |                   |                       |
| LIABILITIES   | 9500                   | 23,668,281.28                |                   |                       |
| 1) Accounts Pay able  |                        | 0,00                         |                   |                       |
| 2) Due to Grantor Governments   | 9590                   |                              |                   |                       |
| 3) Due to Other Funds   | 9610                   | 0,00                         |                   |                       |
| 4) Current Loans  | 9640                   | 0,00                         |                   |                       |
| 5) Unearned Revenue   | 9650                   | 8,332,656.38                 |                   |                       |
| 6) TOTAL, LIABILITIES   |                        | 32,000,937,66                |                   |                       |
| 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)                                       |                        | 41,979,246,85                |                   |                       |
| FEDERAL REVENUE   |                        |                              |                   |                       |
| All Other Federal Revenue   | 8290                   | 0.00                         | 0.00              | , o                   |
| TOTAL, FEDERAL REVENUE  |                        | 0,00                         | 0.00              | C                     |
| OTHER STATE REVENUE   |                        |                              |                   |                       |
| Tax Relief Subventions  |                        |                              |                   |                       |
| Voted Indebtedness Levies   |                        |                              |                   |                       |
| Homeowners' Exemptions  | 8571                   | 330,000.00                   | 330,000,00        | C                     |
| Other Subventions/In-Lieu Taxes   | 8572                   | 1,000.00                     | 1,000.00          | 0                     |
| TOTAL, OTHER STATE REVENUE  |                        | 331,000.00                   | 331,000,00        |                       |
| OTHER LOCAL REVENUE   |                        |                              |                   |                       |
| Other Local Revenue   |                        |                              |                   |                       |
| County and District Taxes   |                        |                              |                   |                       |
| Voted Indebtedness Levies   |                        |                              |                   |                       |
| Secured Roll  | 8611                   | 29,050,000.00                | 29,050,000,00     |                       |
| Unsecured Roll  | 8612                   | 1,440,000.00                 | 1,440,000.00      |                       |
|   | 8613                   | 2,500,000.00                 | 2,500,000.00      |                       |
| Prior Years' Taxes  | 8614                   | 1,280,000.00                 | 1,280,000.00      |                       |
| Supplemental Taxes  | 8629                   | 10,000.00                    | 10,000.00         |                       |
| Penalties and Interest from Delinquent Non-LCFF Taxes                                     |                        | 1,250,000.00                 | 1,250,000.00      |                       |
| Interest  | 0668                   | 1,250,000,00                 | 0.00              |                       |
| Net Increase (Decrease) in the Fair Value of Investments                                  | 8662                   | 0.00                         | 0.00              |                       |
| Other Local Revenue   |                        | 0.000.000.53                 | 0.000.000.00      |                       |
| All Other Local Revenue   | 8699                   | 2,900,000.00                 | 2,900,000.00      |                       |
| All Other Transfers In from All Others  | 8799                   | 0.00                         | 0.00              |                       |
| TOTAL, OTHER LOCAL REVENUE  |                        | 38,430,000,00                | 38,430,000.00     |                       |
| TOTAL, REVENUES   |                        | 38,761,000.00                | 38,761,000.00     |                       |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                                       |                        |                              |                   |                       |
| Debt Service  |                        |                              |                   |                       |
| Bond Redemptions  | 7433                   | 0,00                         | 0.00              |                       |
| Bond Interest and Other Service Charges   | 7434                   | 0.00                         | 0.00              |                       |
| Debt Service - Interest   | 7438                   | 18,861,177.50                | 18,861,177.00     |                       |
|   |                        | 19,250,000.00                | 19,250,000.00     |                       |
| Other Debt Service - Principal  | 7439                   | 10,200,000.00                |                   | 1                     |
| Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | 7439                   | 38,111,177.50                | 38,111,177.00     |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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            | 331,000,00                   | 331,000.00        | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799            | 38,430,000.00                | 38,430,000,00     | 0,0%                  |
| 5) TOTAL, REVENUES  |                |                      | 38,761,000.00                | 38,761,000.00     | 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-<br>7699 | 38,111,177,50                | 38,111,177,00     | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                      | 38,111,177,50                | 38,111,177.00     | 0,0%                  |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10) |                |                      | 649,822.50                   | 649,823.00        | 0,0%                  |
| D. OTHER FINANCING SOURCES/USES   |                |                      |                              |                   |                       |
| 1) Interfund Transfers  |                |                      |                              |                   |                       |
| a) Transfers In   |                | 8900-8929            | 0,00                         | 0.00              | 0.0%                  |
| b) Transfers Oul  |                | 7600-7629            | 0.00                         | 0,00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                      |                              |                   |                       |
| 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)   |                |                      | 649,822.50                   | 649,823.00        | 0.0%                  |
| F. FUND BALANCE, RESERVES   |                |                      |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                      | 1                            |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                 | 41,979,246,85                | 42,629,069.35     | 1.5%                  |
| b) Audit Adjustments  |                | 9793                 | 0,00                         | 0,00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 41,979,246.85                | 42,629,069.35     | 1,5%                  |
| d) Other Restatements   |                | 9795                 | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 41,979,246,85                | 42,629,069.35     | 1.5%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 42,629,069.35                | 43,278,892.35     | 1,5%                  |
| Components of Ending Fund Balance   |                |                      |                              | 100               |                       |
| a) Nonspendable   |                |                      | 100                          |                   |                       |
| 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 Аггаngements  |                | 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                 | 42,629,069.35                | 43,278,892.35     | 1.5%                  |
| Bond Interest and Redemption Fund   | 0000           | 9780                 | 42,629,069.35                |                   |                       |
| Bond Interest and Redemption Fund   | 0000           | 9780                 |                              | 43, 278, 892. 35  |                       |
|   | 3000           | 3100                 |                              |                   |                       |
| e) Unassigned/Unappropriated  |                | 9789                 | 0.00                         | 0.00              | 0.09                  |
| Reserve for Economic Uncertainties  |                | 9790                 | 0.00                         | 0.00              | 0.09                  |

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

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| Resource Description      | Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|----------------------|-------------------|
| Total, Restricted Balance | 0.00                 | 0,00              |

# **ENTERPRISE FUNDS**

## **Enterprise Funds Definition**

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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, EXPENSES   |                |                         |                              |                   |                       |
| 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               | 26,350,00                    | 0.00              | -100.0                |
| 5) Services and Other Operating Expenses                              |                | 5000-5999               | (26,350.00)                  | 0,00              | -100.                 |
| 6) Depreciation and Amortization                                      |                | 6000-6999               | 0,00                         | 0.00              | 0,                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0                   |
| 8) Other Outgo - Transfers of Indirect Costs                          |                | 7300-7399               | 0.00                         | 0,00              | 0.                    |
| 9) TOTAL, EXPENSES  |                |                         | 0.00                         | 0.00              | 0.                    |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER         |                |                         | 0.00                         | 0.00              | 0,                    |
| FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES |                |                         | 0.00                         | 0,00              | 0,                    |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0,                    |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0,                    |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.                    |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.                    |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                |                |                         | 0.00                         | 0.00              | 0,                    |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)                   |                |                         | 0.00                         | 0.00              | 0,                    |
| F. NET POSITION   |                |                         |                              |                   |                       |
| 1) Beginning Net Position   |                |                         | 1                            |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 25,046.99                    | 25,046,99         | 0,                    |
| b) Audit Adjustments  |                | 9793                    | 0,00                         | 0.00              | 0,                    |
| c) As of July 1 - Audited (F1a + F1b)                                 |                |                         | 25,046,99                    | 25,046.99         | 0                     |
| d) Other Restalements   |                | 9795                    | 0.00                         | 0.00              | 0                     |
| e) Adjusted Beginning Net Position (F1c + F1d)                        |                |                         | 25,046,99                    | 25,046.99         | 0                     |
| 2) Ending Net Position, June 30 (E + F1e)                             |                |                         | 25,046.99                    | 25,046,99         | 0                     |
| Components of Ending Net Position                                     |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets                                   |                | 9796                    | 0,00                         | 0.00              | 0                     |
| b) Restricted Net Position  |                | 9797                    | 25,049,99                    | 25,049,99         | 0                     |
| c) Unrestricted Net Position  |                | 9790                    | (3.00)                       | (3.00)            | 0                     |
| G. ASSETS   |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 36,522.78                    |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | (644.26)                     |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                                       |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200                    | 0.00                         |                   |                       |
| 4) Due from Grantor Government  |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310                    | 0,00                         |                   |                       |
| 6) Stores   |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330                    | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340                    | 0,00                         |                   |                       |
| 9) Lease Receivable   |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets  |                |                         |                              |                   |                       |
| a) Land   |                | 9410                    | 0.00                         |                   |                       |
| b) Land Improvements  |                | 9420                    | 0.00                         |                   |                       |

| escription Resource Code   | s Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements                    | 9425           | 0,00                         |                   |                       |
| d) Buildings   | 9430           | 0.00                         |                   |                       |
| e) Accumulated Depreciation - Buildings                            | 9435           | 0.00                         |                   |                       |
| f) Equipment   | 9440           | 0.00                         |                   |                       |
| g) Accumulated Depreciation - Equipment                            | 9445           | 0.00                         |                   |                       |
| h) Work in Progress  | 9450           | 0.00                         |                   | 50                    |
| i) Lease Assets  | 9460           | 0.00                         |                   |                       |
| j) Accumulated Amortization-Lease Assets                           | 9465           | 0.00                         |                   |                       |
| k) Subscription Assets   | 9470           | 0.00                         |                   |                       |
| I) Accumulated Amortization-Subscription Assets                    | 9475           | 0.00                         |                   |                       |
| 11) TOTAL, ASSETS  |                | 35,878.52                    |                   |                       |
| I. DEFERRED OUTFLOWS OF RESOURCES                                  |                |                              |                   |                       |
| 1) Deferred Outflows of Resources                                  | 9490           | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS  |                | 0.00                         |                   |                       |
| LIABILITIES  |                |                              |                   |                       |
| 1) Accounts Payable  | 9500           | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                      | 9590           | 0,00                         |                   |                       |
| 3) Due to Olher Funds  | 9610           | (7,741.05)                   |                   |                       |
| 4) Current Loans   | 9640           |                              |                   |                       |
| 5) Uneamed Revenue   | 9650           | 0,00                         |                   |                       |
| 6) Long-Term Liabilities   |                |                              |                   |                       |
| a) Subscription Liability  | 9660           | 0.00                         |                   |                       |
| b) Net Pension Liability   | 9663           | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability  | 9664           | 0,00                         |                   |                       |
| d) Compensated Absences  | 9665           | 0.00                         |                   |                       |
| e) COPs Payable  | 9666           | 0.00                         |                   |                       |
| f) Leases Payable  | 9667           | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable                                     | 9668           | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                             | 9669           | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES  |                | (7,741.05)                   |                   |                       |
| DEFERRED INFLOWS OF RESOURCES                                      |                |                              |                   |                       |
| 1) Deferred Inflows of Resources                                   | 9690           | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS   |                | 0.00                         |                   |                       |
| (, NET POSITION  |                |                              |                   |                       |
| Net Position, June 30 (G11 + H2) - (I7 + J2)                       |                | 43,619,57                    |                   |                       |
| FEDERAL REVENUE  |                |                              |                   |                       |
| Child Nutrition Programs   | 8220           | 0.00                         | 0.00              |                       |
| Donated Food Commodities   | 8221           | 0.00                         | 0.00              |                       |
| All Other Federal Revenue  | 8290           | 0.00                         | 0.00              |                       |
| TOTAL, FEDERAL REVENUE   | -              | 0,00                         | 0.00              |                       |
|  |                |                              |                   |                       |
| DTHER STATE REVENUE  Child Nutrition Programs                      | 8520           | 0,00                         | 0.00              | 10                    |
| All Other State Revenue  | 8590           | 0.00                         | 0.00              |                       |
| TOTAL, OTHER STATE REVENUE   | -              | 0.00                         | 0.00              |                       |
| OTHER LOCAL REVENUE  |                |                              |                   |                       |
| Other Local Revenue  |                |                              |                   |                       |
| Sales  |                |                              |                   |                       |
| Sale of Equipment/Supplies   | 8631           | 0.00                         | 0.00              |                       |
| Food Service Sales   | 8634           | 0.00                         | 0.00              |                       |
|  | 8660           | 0.00                         | 0.00              |                       |
| Interest  Not Ingresse (Decrease) in the Fair Value of Investments | 8662           | 0.00                         | 0.00              |                       |
| Net Increase (Decrease) in the Fair Value of Investments           | 0002           | 3.00                         | 5.00              |                       |
| Other Local Revenue  | 8699           | 0,00                         | 0.00              |                       |
| All Other Local Revenue  | 0033           | 0.00                         | 0.00              |                       |
| TOTAL, OTHER LOCAL REVENUE   |                | 0.00                         | 0.00              |                       |
| TOTAL, REVENUES  |                | 0.00                         | 0.00              |                       |
| CERTIFICATED SALARIES  | 4000           | 0.00                         | 0.00              |                       |
| Certificated Supervisors' and Administrators' Salaries             | 1300           |                              |                   |                       |
| Other Certificated Salaries  | 1900           | 0,00                         | 0.00              |                       |
| TOTAL, CERTIFICATED SALARIES                                       |                | 0,00                         | 0.00              | 1                     |

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| Description Resource Codes                                | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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         | 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                   |
|   | 3501-3502    | 0.00                         | 0,00              | 0.                    |
| Unemployment Insurance                                    | 3601-3602    | 0,00                         | 0.00              | 0.                    |
| Workers' Compensation                                     |              |                              | 0.00              | 0.                    |
| OPEB, Allocated   | 3701-3702    | 0,00                         |                   |                       |
| OPEB, Active Employees                                    | 3751-3752    | 0.00                         | 0.00              | 0.                    |
| Other Employee Benefits                                   | 3901-3902    | 0,00                         | 0.00              | 0,                    |
| TOTAL, EMPLOYEE BENEFITS                                  |              | 0,00                         | 0.00              | 0.1                   |
| BOOKS AND SUPPLIES  |              |                              |                   |                       |
| Books and Other Reference Materials                       | 4200         | 0.00                         | 0.00              | 0.                    |
| Materials and Supplies                                    | 4300         | 1,490.00                     | 0.00              | -100.                 |
| Noncapitalized Equipment                                  | 4400         | 0.00                         | 0,00              | 0.                    |
| Food  | 4700         | 24,860,00                    | 0,00              | -100.                 |
| TOTAL, BOOKS AND SUPPLIES                                 |              | 26,350.00                    | 0.00              | -100.                 |
| SERVICES AND OTHER OPERATING EXPENSES                     |              |                              |                   |                       |
| Subagreements for Services                                | 5100         | 0.00                         | 0.00              | 0.                    |
| Travel and Conferences                                    | 5200         | 0,00                         | 0,00              | 0.                    |
|   | 5300         | 0.00                         | 0.00              | 0.                    |
| Dues and Memberships                                      | 5400-5450    | 0.00                         | 0.00              | 0.                    |
| Insurance   |              |                              |                   | 0.                    |
| Operations and Housekeeping Services                      | 5500         | 0,00                         | 0,00              |                       |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600         | 0.00                         | 0.00              | 0,                    |
| Transfers of Direct Costs                                 | 5710         | 0.00                         | 0.00              | 0.                    |
| Transfers of Direct Costs - Interfund                     | 5750         | (36,550,00)                  | 0.00              | -100.                 |
| Professional/Consulting Services and                      |              |                              |                   |                       |
| Operating Expenditures                                    | 5800         | 10,200.00                    | 0.00              | -100                  |
| Communications  | 5900         | 0,00                         | 0.00              | 0.                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES              |              | (26,350,00)                  | 0.00              | -100                  |
| DEPRECIATION AND AMORTIZATION                             |              |                              |                   |                       |
| Depreciation Expense                                      | 6900         | 0.00                         | 0.00              | 0                     |
| Amortization Expense-Lease Assets                         | 6910         | 0,00                         | 0.00              | 0                     |
| Amortization Expense-Subscription Assets                  | 6920         | 0.00                         | 0.00              | 0                     |
| TOTAL, DEPRECIATION AND AMORTIZATION                      | *            | 0.00                         | 0.00              | 0                     |
|   |              | 0.50                         | 0.00              |                       |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                 | 7050         | 0.00                         | 0.00              | 0                     |
| Transfers of Indirect Costs - Interfund                   | 7350         |                              | A 1               |                       |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS          |              | 0.00                         | 0,00              | 0                     |
| TOTAL, EXPENSES   |              | 0.00                         | 0.00              | 0                     |
| INTERFUND TRANSFERS                                       |              |                              |                   |                       |
| INTERFUND TRANSFERS IN                                    |              |                              |                   |                       |
| From: General Fund  | 8916         | 0.00                         | 0.00              | 0                     |
| Other Authorized Interfund Transfers In                   | 8919         | 0.00                         | 0.00              | C                     |
| (a) TOTAL, INTERFUND TRANSFERS IN                         |              | 0.00                         | 0.00              |                       |
| INTERFUND TRANSFERS OUT                                   |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                  | 7619         | 0.00                         | 0.00              |                       |
| (b) TOTAL, INTERFUND TRANSFERS OUT                        |              | 0.00                         | 0.00              |                       |
| OTHER SOURCES/USES  |              |                              |                   |                       |
| SOURCES   |              |                              |                   |                       |
|   |              |                              |                   |                       |
| Other Sources   | 8965         | 0.00                         | 0.00              |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs           | 0903         | 1                            |                   |                       |
| (c) TOTAL, SOURCES  |              | 0.00                         | 0.00              |                       |
| USES  |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs           | 7651         | 0.00                         | 0.00              |                       |
| (d) TOTAL, USES   |              | 0.00                         | 0.00              |                       |

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| Description                              | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CONTRIBUTIONS                            |                |              |                              | 2 100 1           |                       |
| 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<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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. EXPENSES (Objects 1000-7999)   |                |              |                              | A 70 1 - 1 - 1    |                       |
| 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                   |
| 0.01  | 9000-9999      | Except 7600- | 1                            |                   |                       |
| 9) Other Oulgo  | 9000-9999      | 7699         | 0,00                         | 0.00              | 0.0                   |
| 10) TOTAL, EXPENSES   |                |              | 0.00                         | 0,00              | 0.0                   |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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.                    |
| b) Transfers Out  |                | 7600-7629    | 0,00                         | 0,00              | 0.                    |
| 2) Other Sources/Uses   |                |              |                              |                   |                       |
| a) Sources  |                | 8930-8979    | 0,00                         | 0,00              | 0.                    |
| b) Uses   |                | 7630-7699    | 0.00                         | 0.00              | 0.                    |
| 3) Contributions  |                | 8980-8999    | 0.00                         | 0,00              | 0.                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 0.00                         | 0.00              | 0.                    |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)   |                |              | 0.00                         | 0,00              | 0.                    |
| F. NET POSITION   |                |              |                              |                   |                       |
| 1) Beginning Net Position   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 25,046,99                    | 25,046.99         | 0.                    |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 25,046,99                    | 25,046.99         | 0                     |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0                     |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |              | 25,046.99                    | 25,046.99         | 0                     |
| 2) Ending Net Position, June 30 (E + F1e)   |                |              | 25,046,99                    | 25,046.99         | 0                     |
| Components of Ending Net Position   |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796         | 0.00                         | 0.00              | 0                     |
| b) Restricted Net Position  |                | 9797         | 25,049.99                    | 25,049.99         | q                     |
| c) Unrestricted Net Position  |                | 9790         | (3.00)                       | (3,00)            | 0                     |

### Budget, July 1 Cafeteria Enterprise Fund Exhibit: Restricted Net Position Detail

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| Resource                       | Description  | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|--------------------------------|--|---------------------------------|-------------------|
| 5310                           | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 25,049.99                       | 25,049.99         |
| Total, Restricted Net Position |  | 25,049.99                       | 25,049,99         |

## PROPRIETARY FUNDS

### **Proprietary Funds Definition**

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

| Description Resource Code   | s Object Codes         | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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              | 15,010,795.97                | 17,804,913.46     | 18.6                  |
| 5) TOTAL, REVENUES  |                        | 15,010,795.97                | 17,804,913,46     | 18.6                  |
| B. EXPENSES   |                        |                              |                   |                       |
| 1) Certificated Salaries  | 1000-1999              | 0.00                         | 0,00              | 0,0                   |
| 2) Classified Salaries  | 2000-2999              | 477,117.28                   | 517,465.79        | 8.8                   |
| 3) Employ ee Benefits   | 3000-3999              | 340,447,60                   | 375,123,67        | 10,2                  |
| 4) Books and Supplies   | 4000-4999              | 246,000.00                   | 381,000.00        | 54.1                  |
| 5) Services and Other Operating Expenses  | 5000-5999              | 15,277,402,29                | 16,531,324,00     | 8.3                   |
| 6) Depreciation and Amortization  | 6000-6999              | 0,00                         | 0.00              | 0,                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299,             | 0.00                         | 0.00              | 0.0                   |
|   | 7400-7499<br>7300-7399 | 0.00                         | 0.00              | 0.1                   |
| 8) Other Outgo - Transfers of Indirect Costs  | 7300-7399              | 16,340,967.17                | 17,804,913.46     | 9.0                   |
| 9) TOTAL, EXPENSES  |                        | 10,340,907.17                | 17,004,010.40     |                       |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER<br>FINANCING SOURCES AND USES (A5 - B9) |                        | (1,330,171,20)               | 0.00              | -100,                 |
| D. OTHER FINANCING SOURCES/USES   |                        |                              |                   |                       |
| 1) Interfund Transfers  |                        |                              |                   |                       |
| a) Transfers In   | 8900-8929              | 0.00                         | 0,00              | 0,                    |
| b) Transfers Out  | 7600-7629              | 0.00                         | 0_00              | 0,                    |
| 2) Other Sources/Uses   |                        |                              |                   |                       |
| a) Sources  | 8930-8979              | 0.00                         | 0.00              | 0.                    |
| b) Uses   | 7630-7699              | 0,00                         | 0.00              | 0.                    |
| 3) Contributions  | 8980-8999              | 0.00                         | 0.00              | 0.                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                        | 0.00                         | 0.00              | 0,                    |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)   |                        | (1,330,171.20)               | 0.00              | -100.                 |
| F. NET POSITION   |                        |                              |                   |                       |
| 1) Beginning Net Position   |                        |                              |                   |                       |
| a) As of July 1 - Unaudited   | 9791                   | 12,328,877,98                | 10,998,706.78     | -10,                  |
| b) Audit Adjustments  | 9793                   | 0.00                         | 0.00              | 0,                    |
| c) As of July 1 - Audited (F1a + F1b)   |                        | 12,328,877.98                | 10,998,706.78     | -10,                  |
| d) Other Restatements   | 9795                   | 0,00                         | 0.00              | 0.                    |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                        | 12,328,877.98                | 10,998,706.78     | -10                   |
| 2) Ending Net Position, June 30 (E + F1e)   |                        | 10,998,706,78                | 10,998,706,78     | 0.                    |
| Components of Ending Net Position   |                        |                              |                   |                       |
| a) Net Investment in Capital Assets   | 9796                   | 0.00                         | 0.00              | 0.                    |
| b) Restricted Net Position  | 9797                   | 0.00                         | 0.00              | 0                     |
| c) Unrestricted Net Position  | 9790                   | 10,998,706.78                | 10,998,706.78     | 0                     |
| G. ASSETS   |                        |                              |                   |                       |
| 1) Cash   |                        |                              |                   |                       |
| a) in County Treasury   | 9110                   | 9,541,127.02                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   | 9111                   | 0.00                         |                   |                       |
| b) in Banks   | 9120                   | 284,88                       |                   |                       |
| c) in Revolving Cash Account  | 9130                   | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  | 9135                   | 250,000.00                   |                   |                       |
| e) Collections Awaiting Deposit   | 9140                   | 0.00                         |                   |                       |
| 2) Investments  | 9150                   | 0.00                         |                   |                       |
| 3) Accounts Receivable  | 9200                   | 6,937.76                     |                   |                       |
| 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) Fixed Assets  |                        |                              |                   |                       |
|   | 9410                   | 0.00                         |                   |                       |
| a) Land   | 3410                   |                              |                   |                       |

| C) Accumulated Depreciation - Land Improvements   | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|------------------------------|-------------------|-----------------------|
| Securior                               | 0.00                         |                   |                       |
|   | 0.00                         |                   |                       |
| 1) Note in Progress   | 0.00                         |                   |                       |
| Note in Progress  | 0,00                         |                   |                       |
|   | 0.00                         |                   |                       |
|   | 0.00                         |                   |                       |
| N. Subscription Assets  | 0.00                         |                   |                       |
| \$\frac{1}{1}\$   \$\cong \text{Controllated Ameritation-Subscription Assets}   \$\frac{4}{15}\$   \$\frac{1}{15}\$   \$\cong \text{Controllated Ameritation-Subscription Assets}   \$\frac{4}{15}\$   \$\cong Controllated Ameritation-Subscription Behalf of Memoritation Ameritation-Subscription Behalf of Memoritation-Subscription Behalf of Memoritation-Subscrip | 0.00                         |                   |                       |
| 11) TOTAL, ASSETS   | 0.00                         |                   |                       |
| 11) TOTAL ASSETS  L. DEFERRED OUTFLOWS OF RESOURCES  2) TOTAL, DEFERRED OUTFLOWS  L. LIABILITIES  1) Accounts Payable 2) Due to Grantor Governments 3500 3) Due to Other Funds 4) Current Loans 3) Due to Other Funds 4) Current Loans 5) Uneamed Revenue 6) Long-tram Labilities a) Subcoription Liability 5) Uneamed Revenue 6) Long-tram Labilities a) Subcoription Liability 6663 c) Total/Nat OPEB Liability 6663 c) Total/Nat OPEB Liability 6663 c) Total/Nat OPEB Liability 6665 d) Compansated Absences 60 COPs Payable 7) Leases Payable 9667 f) Leases Payable 9668 f) Leases Pevanue Bonds Payable 9668 f) Leases Pevanue Bonds Payable 9668 f) Lease Revenue Bonds Payable 9669 g) Lease Revenue Bonds Payable NOTH CORRENT LIABILITIES  L. DEFERRED INFLOWS OF RESOURCES 97 TOTAL, LIABILITIES L. DEFERRED INFLOWS OF RESOURCES 97 TOTAL, LIABILITIES L. DEFERRED INFLOWS OF RESOURCES 9800 91 TOTAL, DEFERRED INFLOWS  K. NET POSITION NATE POSITION, June 30 (611 + H2) - (17 + J2)  DTHER STATE REVENUE  STRS On-Bahali Pension Contributions All Other State Revenue Sales Sale of Equipment/Supples Interest All Other State Revenue Sales Sale of Equipment/Supples Interest All Other Local Revenue All Other Incerase (Decrease) in the Fair Value of Investments Seles Sale of Equipment/Supples Interest All Other Fees and Contracts Contributions Certificated Support Salaries 20020 Certificated Support Salaries 210020 Certificated Support Salaries 210020 Certificated Support Salaries 210020 Certificated Sup                            | 0.00                         |                   |                       |
| ### DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  ####                            | 9,798,349.66                 |                   |                       |
| 1) Deferred Outflows of Resources   9480   2) TOTAL, DEFERRED OUTFLOWS   9500   1) Accounts Payable   9500   2) Due to Granter Governments   9590   3) Due to Other Funds   9650   5) Unearmed Revenue   9650   5) Unearmed Revenue   9650   6) Long-farm Liabibities   9650   6) Long-farm Liabibities   9650   6) Long-farm Liabibities   9660   6) Long-farm Liabibities   9660   6) Net Pension Liabibity   9663   6) Net Pension Liabibity   9663   6) Corp Payable   9667   9664   90 Corp Payable   9667   9665   91 Leases Payable   9667   9666   91 Leases Payable   9667   9667   9669   9667   91 Leases Revenue Bonds Payable   9667   91 Lease Revenue Bonds Payable   9669   91 Lease Revenue Bonds Payable   9669   92 TOTAL, LIABILITIES   9669   93 LOTAL, DEFERRED INFLOWS OF RESOURCES   9669   94 LOTOPHER STARE REVENUE   9669   95 LOTOPHER STARE REVENUE   9669   96 LOTOPHER STARE REVENUE   9669   9669   96 LOTOPHER STARE REVENUE   9669                               | 5,755,645.55                 |                   |                       |
| 2 TOTAL, DEFERRED OUTFLOWS  LIABILITIES  1) Accounts Payable 9500 2) Que to Granter Governments 9590 3) Que to Other Funds 9610 4) Current Loans 9610 5) Uneamed Revenue 9600 5) Uneamed Revenue 9600 6) Long-Term Liabilities a) Subsciption Liability 9663 b) Not Pension Liability 9663 c) Total/Net OPEB Liability 9663 c) Total/Net OPEB Liability 9663 c) Corle Payable 9665 e) COPs Payable 9666 f) Leases Payable 9666 f) Leases Payable 9666 f) Leases Payable 9666 f) Leases Payable 9666 f) One General Long-Term Liabilities 9669 f) Other General Long-Term Liabilities 9669 f) TOTAL, LIABILITIES  J DEFERRED INFLOWS OF RESOURCES 1) Defered Inflows of Resources 9600 2) TOTAL, PETERRED INFLOWS  K. NET POSITION Net Position, June 30 (G11 + Hz) - ((7 + Jz))  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other 6590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  OTHER LOCAL REVENUE  OTHER LOCAL REVENUE  OTHER CONTRIBLES Sale of Equipment/Supplies 8531 Interest 8580 Net Increase (Decrease) in the Fair Value of Investments 8600 Net Increase (Decrease) in the Fair Value of Investments 9600 There contributions 9600 All Other Fost and Contracts 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value of Investments 9600 Net Increase (Decrease) in the Fair Value o                            | 0,00                         |                   |                       |
| Description                                 | 0.00                         |                   |                       |
| 1) Accounts Payable 9500 2) Due to Grantor Governments 9590 3) Due to Grantor Governments 9590 3) Due to Grantor Governments 9590 3) Due to Other Funds 9510 4) Current Leans 9540 5) Unearmed Revenue 9550 6) Long-Term Liabilities 9550 6) Long-Term Liabilities 9550 6) Long-Term Liabilities 9650 6) Net Pension Liability 9653 6) Net Pension Liability 9653 6) Description Liability 9653 6) Corporate Payable 9655 6) Corporate Payable 9655 6) Corporate Payable 9656 7) Leases Payable 9656 7) Leases Payable 9657 9) Lease Revenue Bonds Payable 9657 9) Lease Revenue Bonds Payable 9657 9) Leares Payable 9659 7) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferend Inflows of Resources 9650 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G11 + H2) - (17 + J2) OTHER STATE REVENUE  STRS On-Bahaff Pension Contributions 7690 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE  TOTHER LOCAL REVENUE  OTHER LOCAL REVENUE  Sales Sale of Equipment/Supplies 8531 Interest 1970 All Other State Revenue 8690 Net Increase (Decrease) in the Fair Value of Investments 9662 Fees and Contracts In-District Premiums/ Contributions 8590 All Other Local Revenue 8690 All Other Local Revenue 8690 All Other Franteres In from All Others 8690 Other Local Revenue 8690 All Other Franteres In from All Others 8690 Other Local Revenue 8690 All Other Franteres In from All Others 8690 Other Local Revenue 8690 All Other Local Revenue 8690 Certificated Supervisors' and Administrators' Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300 Certificated Supervisors' and Administrators' Sala                            | 0,00                         |                   |                       |
| 2) Due to Grantor Governments 9590 3) Due to Other Funds 9510 4) Current Loans 9540 4) Current Loans 9560 5) Uneamed Revenue 9550 5) Uneamed Revenue 9550 6) Long-Term Liabilities a) Subscingtion Liability 9560 b) Net Pension Liability 9560 b) Net Pension Liability 9664 d) Compensated Absences 9665 e) COPs Payable 9666 f) Leases Revenue Bonds Payable 9666 f) Leases Revenue Bonds Payable 9667 g) Lease Revenue Bonds Payable 9667 g) Lease Revenue Bonds Payable 9667 f) TOTAL, LIABILITIES 9668 h) Other General Long-Term Liabilities 9669 7) TOTAL, LIABILITIES 9689 LOEFFRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (611 + H2) - (17 + J2) OTHER STATE REVENUE  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other some Sales 8690 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  All Other Fees and Contracts 8660 Reference (Pension Contributions 8674 All Other Fees and Contracts 8689 All Other Frees and Contracts 8689 CHIERT REVENUES  CERTIFICATED SALARIES  CERTIFICATED SALARIES  CERTIFICATED SALARIES  CERTIFICATED SALARIES  CERTIFICATED SALARIES 1500   | 045 050 75                   |                   |                       |
| 3) Due to Other Funds 9610 4) Current Leans 9640 5) Uncamed Revenue 9650 6) Long-Tarm Liabilities 9650 6) Long-Tarm Liabilities 9650 6) Long-Tarm Liability 9650 b) Net Pension Liability 9650 c) TotalVet O'PEB Liability 9653 c) TotalVet O'PEB Liability 9653 d) Companies of Absences 9655 e) C'O'PS Payable 9655 e) C'O'PS Payable 9656 e) C'O'PS Payable 9656 f) Leases Payable 9657 g) Leases Revenue Bonds Payable 9657 g) Lease Revenue Bonds Payable 9657 f) Total, Liabilities 9659 7) Total, Liabilities 9659 7) Total, Liabilities 9659 7) Total, Liabilities 97 10 Efferred Inflows o'R Resources 9659 7) Total, Liabilities 97 10 Efferred Inflows o'R Resources 9659 10 Lease Revenue Nation June 30 (611 + H2) - (17 + J2) 10 Efferred Inflows o'R Resources 9659 All Other State Revenue All Other 8559 All Other State Revenue All Other 8559 All Other State Revenue 97 10 Equipment/Supplies 8531 Interest 9859 Net Increase (Decrease) in the Fair Value of Investments 8650 Net Increase (Decrease) in the Fair Value of Investments 8650 Fees and Contracts 8659 All Other Fees and Contracts 8659 Contributions 8659 All Other Fees 8650 Contributions 8659 Contributions 8650 Con                            | 315,059,75                   |                   |                       |
| A) Current Loans  | 0,00                         |                   |                       |
| S   Uneamed Revenue   9650     S   Long-Term Liabilities   9650     S   Ne Pension Liability   9664     S   C   Total Nicot OPEB Liability   9664     S   C   C   C   C   C   C     S   S   S   S   S   S     S   C   C   C   C   C   C   C     S   S   S   S   S   S     S   S   S   | 0.00                         |                   |                       |
| S) Long-Term Liabilities   9680   9                              |                              |                   |                       |
| a) Subscription Liability 9563 b) Net Pension Liability 9664 c) Chet Pension Liability 9664 d) Compensated Absences 9665 e) COPS Payable 9666 f) Leases Payable 9666 f) Lease Revenue Bonds Payable 9667 g) Lease Revenue Bonds Payable 9667 g) Lease Revenue Bonds Payable 9669 h) Other General Long-Term Liabilities 9669 h) Other General Long-Term Liabilities 9669 7) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 2) TOTAL, DEFERRED INFLOWS  K. NET POSITION Net Position, June 30 (G11 + H2) - (17 + J2)  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  OTHER LOCAL REVENUE  Other Local Revenue Sales Sale of Equipment/Supplies 8531 Interest 8581 Interest 8581 Interest 8682 Fees and Contracts 9689 Other Local Revenue 8690 Cher Local Revenue 8690 All Other Flees and Contracts 9689 All Other Tensinums/ Contributions 8674 All Other Fees and Contracts 9689 Other Local Revenue 8699 All Other Total Revenue 8699 All Other Local Revenue 8699 All Other Total Revenue 8699 All Other Total Revenue 8699 All Other Total Revenue 8699 TOTAL, OTHER LOCAL REVENUE  CERTIFICATED SALARIES  CERTIFICATED SALARIES  CERTIFICATED SALARIES  CERTIFICATED SALARIES 1200  | 0,00                         |                   |                       |
| b) Net Pension Liability 9663 c) Total/Net OPEB Liability 9664 d) Compensated Absences 9665 e) COPs Pay able 9666 f) Leases Pay able 9666 f) Leases Pay able 9667 g) Lease Revenue Bonds Pay able 9668 h) Other General Long-Term Liabilities 9669 r) TOTAL, LIABILITIES  I. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 2) TOTAL, DEFERRED INFLOWS K. NET POSITION Net Position, June 30 (G11 + H2) - (17 + J2)  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  OTHER LOCAL REVENUE  Sales Equipment/Supplies 8631 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8660 Net Increase (Decrease) in the Fair Value of Investments 8660 Net Increase (Decrease) in the Fair Value of Sender Sende                            |                              |                   |                       |
| c) Total/Net OPEB Liability         9664           d) Compensated Absences         9665           e) COPs Payable         9666           f) Leases Payable         9667           g) Lease Revenue Bonds Payable         9669           h) Other General Long-Term Liabilities         9669           7) TOTAL, LIABILITIES         9669           J. DEFERRED INFLOWS OF RESOURCES         9690           2) TOTAL, DEFERRED INFLOWS         860           K. NET POSITION         9690           Net Position, June 30 (G11 + H2) - (17 + J2)         9690           OTHER STATE REVENUE           STRS On-Behalf Pension Contributions         7690         8590           All Other State Revenue         All Other State Revenue         8590           OTOTAL, OTHER STATE REVENUE         9600         9600           OTHER LOCAL REVENUE         9600         9600           OTHER LOCAL REVENUE         9600         9600           ONE Increase (Decrease) in the Fair Value of Investments         8631         9600           Net Increase (Decrease) in the Fair Value of Investments         8662         9660           Net Increase (Decrease) in the Fair Value of Investments         8672         9600           Fees and Contracts         8674   | 0,00                         |                   |                       |
| d) Compensated Absences   9665   9866   9866   9866   9866   9866   9866   9866   9866   9866   9866   9866   9866   9866   9868   98                              | 0.00                         |                   |                       |
| e) COPs Payable 9686 f) Leases Payable 9667 g) Lease Revenue Bonds Payable 9668 h) Other General Long-Term Liabilities 9669 7) TOTAL, LIABILITIES 5  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 2) TOTAL, DEFERRED INFLOWS  K. NET POSITION Net Position, June 30 (611 + H2) - (17 + J2)  OTHER STATE REVENUE 5  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Other Local Revenue Sales Sale of Equipment/Supplies 8531 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts In-District Premiums/ Contributions 8699 All Other Fees and Contracts In-District Premiums/ Contributions 8699 All Other Fees and Contracts 8699 All Other Transfers In from All Others 7699 TOTAL, OTHER Local Revenue 8699 All Other Transfers In from All Others 7699 TOTAL, OTHER Local Revenue 8699 CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Pupil Support Salaries 1200 Certificated Pupil Support Salaries 1200 Certificated Pupil Support Salaries 1300   | 0,00                         |                   |                       |
| Sease Payable   9667   9688   9688   9688   9688   9689                               | 0,00                         |                   |                       |
| 1) Leases Payable   9667   90   90   90   90   90   90   90   9   | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable 9668 h) Other General Long-Term Liabilities 9669 7) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 2) TOTAL, DEFERRED INFLOWS  K. NET POSITION Net Position, June 30 (G11 + H2) - (17 + J2)  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Other Local Revenue Sales Sale of Equipment/Supplies 8631 Interest Net Increase (Decrease) in the Fair Value of Investments 8660 Net Increase (Decrease) in the Fair Value of Investments 8660 Net Increase (Decrease) in the Fair Value of Investments 8660 Net Increase (Decrease) 8660 Net Increa                            | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities 9669 7) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 9690 2) TOTAL, DEFERRED INFLOWS  K. NET POSITION Net Position, June 30 (G11 + H2) - (17 + J2)  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  OTHER LOCAL REVENUE  Sales Sale of Equipment/Supplies 8531 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts 8669 Other Local Revenue All Other Fees and Contracts 8669 Other Local Revenue All Other Fransfers In from All Others 8699 TOTAL, THERE LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300  | 0,00                         |                   |                       |
| 7) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES  1) Defered Inflows of Resources  2) TOTAL, DEFERRED INFLOWS  K. NET POSITION  Net Position, June 30 (G11 + H2) - (I7 + J2)  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions  7690 8590  All Other State Revenue All Other STATE REVENUE  OTHER LOCAL REVENUE  Other Local Revenue Sales Sale of Equipment/Supplies Interest  8661  Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts  Other Local Revenue All Other Local Revenue All Other Fees and Contracts Other Local Revenue All Other Sortinations TOTAL, COTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries 1300   | 0.00                         |                   |                       |
| DEFERRED INFLOWS OF RESOURCES   9690  | 315,059.75                   |                   |                       |
| 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. NET POSITION Net Position, June 30 (G11 + H2) - (17 + J2)  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions All Other State Revenue All Other State Revenue All Other State Revenue OTHER STATE REVENUE  OTHER STATE REVENUE  OTHER COCAL REVENUE  OTHER LOCAL REVENUE  Sales Sale of Equipment/Supplies Sales Sale of Equipment/Supplies Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts In-District Premiums/ Contributions All Other Fees and Contracts All Other Fees and Contracts All Other Fees and Contracts All Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Transfers In from All Others TOTAL, OTHER LOCAL REVENUE  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries   |                              | i                 |                       |
| 2) TOTAL, DEFERRED INFLOWS  K. NET POSITION  Net Position, June 30 (G11 + H2) - (17 + J2)  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Other Local Revenue Sales Sale of Equipment/Supplies 8631 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts In-District Premiums/ Contributions 8674 All Other Local Revenue Contributions 8674 All Other Local Revenue All Other Local Revenue All Other Local Revenue Contributions 8799 TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries   | 0,00                         |                   |                       |
| K. NET POSITION  Net Position, June 30 (G11 + H2) - (17 + J2)  OTHER STATE REVENUE  STRS On-Behalf Pension Contributions 7690 8590 All Other State Revenue All Other 8590 TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Other Local Revenue Sales Sale of Equipment/Supplies 8631 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts In-District Premiums/ Contributions 8663 All Other Local Revenue All Other Local Revenue All Other Local Revenue Sees and Contracts In-District Premiums/ Contributions 8669 Other Local Revenue 8699 All Other Local Revenue 8699 All Other Local Revenue 8699 All Other Local Revenue 8699 COTTAL, OTHER LOCAL REVENUE  TOTAL, OTHER LOCAL REVENUE  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries   | 0,00                         |                   |                       |
| Net Position, June 30 (G11 + H2) - (I7 + J2)           OTHER STATE REVENUE           STRS On-Behalf Pension Contributions         7690         8590           All Other State Revenue         All Other         8590           TOTAL, OTHER STATE REVENUE           OTHER LOCAL REVENUE           Other Local Revenue         8631           Sales         8631           Interest         8660           Net Increase (Decrease) in the Fair Value of Investments         8662           Fees and Contracts         8662           In-District Premiums/         8674           All Other Fees and Contracts         8689           Other Local Revenue         8699           All Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         8799           TOTAL, REVENUES           Certificated Pupil Support Salaries         1200           Certificated Supervisors' and Administrators' Salaries         1300   | 0,00                         |                   |                       |
| OTHER STATE REVENUE           STRS On-Behalf Pension Contributions         7690         8590           All Other State Revenue         All Other         8590           TOTAL, OTHER STATE REVENUE         OTHER LOCAL REVENUE           Other Local Revenue         Sales           Sale of Equipment/Supplies         8631           Interest         9660           Net Increase (Decrease) in the Fair Value of Investments         8662           Fees and Contracts         8662           In-District Premiums/         Contributions         8674           All Other Fees and Contracts         8689           Other Local Revenue         8699           All Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         TOTAL, REVENUES           CERTIFICATED SALARIES         Certificated Pupil Support Salaries         1200           Certificated Supervisors' and Administrators' Salaries         1300   | 0.482.280.04                 |                   |                       |
| STRS On-Behalf Pension Contributions         7690         8590           All Other State Revenue         All Other         8590           TOTAL, OTHER STATE REVENUE           OTHER LOCAL REVENUE           Other Local Revenue         8531           Sale of Equipment/Supplies         8631           Interest         8660           Net Increase (Decrease) in the Fair Value of Investments         8662           Fees and Contracts         8662           In-District Premiums/         8674           Contributions         8674           All Other Fees and Contracts         8689           Other Local Revenue         8699           All Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         8799           TOTAL, REVENUES         8790           Certificated Pupil Support Salaries         1200           Certificated Supervisors' and Administrators' Salaries         1300   | 9,483,289,91                 |                   | ſ                     |
| All Other State Revenue All Other 8590  TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Other Local Revenue Sales Sale of Equipment/Supplies 8631 Interest 9660 Net Increase (Decrease) in the Fair Value of Investments 9660 Net Increase (Decrease) in the Fair Value of Investments 9660 In-District Premiums/ Contributions 8674 All Other Fees and Contracts 9689 Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Transfers In from All Others 9879 TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300   |                              |                   |                       |
| TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE  Other Local Revenue  Sales  Sale of Equipment/Supplies 8631 Interest 9660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts In-District Premiums/ Contributions 8674 All Other Fees and Contracts 8689 Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Local Revenue TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES  Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300   | 0.00                         |                   | 0,1                   |
| Other Local Revenue Sales Sale of Equipment/Supplies 8531 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts In-District Premiums/ Contributions 8674 All Other Fees and Contracts 8689 Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Local Revenue TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES  Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300  | 0.00                         |                   | 0,1                   |
| Other Local Revenue       Sales         Sale of Equipment/Supplies       8531         Interest       8660         Net Increase (Decrease) in the Fair Value of Investments       8662         Fees and Contracts       1n-District Premiums/         Contributions       8674         All Other Fees and Contracts       8689         Other Local Revenue       8699         All Other Local Revenue       8699         All Other Transfers In from All Others       8799         TOTAL, OTHER LOCAL REVENUE       8799         TOTAL, REVENUES       Certificated Pupil Support Salaries       1200         Certificated Supervisors' and Administrators' Salaries       1300  | 0,00                         | 0.00              | 0.                    |
| Sales Sale of Equipment/Supplies 8531 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts In-District Premiums/ Contributions 8674 All Other Fees and Contracts 8689 Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Transfers In from All Others 8799 TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300  |                              |                   |                       |
| Sale of Equipment/Supplies 8631 Interest 8660 Net Increase (Decrease) in the Fair Value of Investments 8662 Fees and Contracts In-District Premiums/ Contributions 8674 All Other Fees and Contracts 8689 Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Transfers In from All Others 8699 All Other Transfers In from All Others TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300   |                              |                   |                       |
| Interest 8660  Net Increase (Decrease) in the Fair Value of Investments 8662  Fees and Contracts In-District Premiums/ Contributions 8674 All Other Fees and Contracts 8689 Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Transfers In from All Others 8699 All Other Transfers In from All Others TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries  |                              |                   |                       |
| Net Increase (Decrease) in the Fair Value of Investments  Fees and Contracts In-District Premiums/ Contributions 8674 All Other Fees and Contracts 8689 Other Local Revenue All Other Local Revenue All Other Local Revenue All Other Transfers In from All Others 70TAL, OTHER LOCAL REVENUE TOTAL, REVENUES  CERTIFICATED SALARIES Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries  | 0.00                         | 0,00              | 0,                    |
| Fees and Contracts   In-District Premiums   | 20,000.00                    | 0,00              | -100.                 |
| In-District Premiums/       8674         Contributions       8674         All Other Fees and Contracts       8689         Other Local Revenue       8699         All Other Local Revenue       8699         All Other Transfers In from All Others       8799         TOTAL, OTHER LOCAL REVENUE       TOTAL, REVENUES         CERTIFICATED SALARIES       Certificated Pupil Support Salaries       1200         Certificated Supervisors' and Administrators' Salaries       1300   | 0.00                         | 0.00              | 0.                    |
| Contributions         8674           All Other Fees and Contracts         8689           Other Local Revenue         8699           All Other Transfers In from All Others         8799           TOTAL, OTHER LOCAL REVENUE         TOTAL, REVENUES           CERTIFICATED SALARIES           Certificated Pupil Support Salaries         1200           Certificated Supervisors' and Administrators' Salaries         1300   |                              |                   |                       |
| All Other Fees and Contracts  Other Local Revenue  All Other Local Revenue  All Other Transfers In from All Others  TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES  Certificated Pupil Support Salaries  Certificated Supervisors' and Administrators' Salaries  8689  8699                             |                              |                   |                       |
| All Other Fees and Contracts 8689  Other Local Revenue 8699  All Other Transfers In from All Others 8799  TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES  Certificated Pupil Support Salaries 1200  Certificated Supervisors' and Administrators' Salaries 1300   | 14,990,795.97                | 17,804,913.46     | 18.                   |
| Other Local Revenue       8699         All Other Local Revenue       8699         All Other Transfers In from All Others       8799         TOTAL, OTHER LOCAL REVENUE       TOTAL, REVENUES         CERTIFICATED SALARIES         Certificated Pupil Support Salaries       1200         Certificated Supervisors' and Administrators' Salaries       1300   | 0.00                         |                   | 0.                    |
| All Other Local Revenue 8699 All Other Transfers In from All Others 8799  TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES  Certificated Pupil Support Salaries 1200  Certificated Supervisors' and Administrators' Salaries 1300   | 1                            |                   |                       |
| All Other Transfers In from All Others 8799  TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES  Certificated Pupil Support Salaries 1200  Certificated Supervisors' and Administrators' Salaries 1300  | 0.00                         | 0.00              | 0                     |
| TOTAL, OTHER LOCAL REVENUE  TOTAL, REVENUES  CERTIFICATED SALARIES  Certificated Pupil Support Salaries  1200  Certificated Supervisors' and Administrators' Salaries  1300   | 0.00                         |                   | 0                     |
| TOTAL, REVENUES  CERTIFICATED SALARIES  Certificated Pupil Support Salaries 1200  Certificated Supervisors' and Administrators' Salaries 1300   | 1                            |                   | 18                    |
| CERTIFICATED SALARIES  Certificated Pupil Support Salaries 1200  Certificated Supervisors' and Administrators' Salaries 1300  | 15,010,795,97                |                   |                       |
| Certificated Pupil Support Salaries 1200 Certificated Supervisors' and Administrators' Salaries 1300  | 15,010,795.97                | 17,804,913.46     | 18                    |
| Certificated Supervisors' and Administrators' Salaries 1300   |                              |                   |                       |
|   | 0,00                         |                   | C                     |
|   | 0.00                         |                   | 1                     |
| TOTAL, CERTIFICATED SALARIES  | 0.00                         | 0.00              |                       |
| CLASSIFIED SALARIES   |                              |                   |                       |

| Description Resource Codes                                | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries      | 2300         | 254,697.80                   | 268,054.07        | 5.2%                  |
| Clerical, Technical and Office Salaries                   | 2400         | 222,419.48                   | 249,411.72        | 12.1%                 |
| Other Classified Salaries                                 | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                |              | 477,117.28                   | 517,465,79        | 8.5%                  |
| EMPLOYEE BENEFITS   |              |                              |                   |                       |
| STRS  | 3101-3102    | 0,00                         | 0.00              | 0.0%                  |
| PERS  | 3201-3202    | 126,044.56                   | 139,974,49        | 11.19                 |
| OASDI/Medicare/Alternative                                | 3301-3302    | 33,994.63                    | 38,882,28         | 14.49                 |
| Health and Welfare Benefits                               | 3401-3402    | 145,199.06                   | 159,341.76        | 9.79                  |
| Unemployment Insurance                                    | 3501-3502    | 216,89                       | 256,96            | 18.5                  |
| Workers' Compensation                                     | 3601-3602    | 6,485.26                     | 7,761.98          | 19.7                  |
| OPEB, Allocated   | 3701-3702    | 28,329,00                    | 28,728.00         | 1.4                   |
| OPEB, Active Employees                                    | 3751-3752    | 0.00                         | 0.00              | 0.0                   |
| Other Employee Benefits                                   | 3901-3902    | 178.20                       | 178,20            | 0.0                   |
| TOTAL, EMPLOYEE BENEFITS                                  |              | 340,447.60                   | 375,123.67        | 10.2                  |
|   |              |                              |                   |                       |
| BOOKS AND SUPPLIES  | 4200         | 0.00                         | 0.00              | 0,0                   |
| Books and Other Reference Materials                       | 4300         | 246,000.00                   | 381,000.00        | 54.9                  |
| Materials and Supplies                                    | 4400         | 0,00                         | 0.00              | 0.0                   |
| Noncapitalized Equipment                                  | 4400         | 246,000.00                   | 381,000.00        | 54,9                  |
| TOTAL, BOOKS AND SUPPLIES                                 |              | 240,000.00                   | 301,000.00        | 34,5                  |
| SERVICES AND OTHER OPERATING EXPENSES                     | 5400         | 0.00                         | 0.00              | 0,0                   |
| Subagreements for Services                                | 5100         | 0,00                         |                   |                       |
| Travel and Conferences                                    | 5200         | 35,000.00                    | 30,000.00         | -14.3                 |
| Dues and Memberships                                      | 5300         | 0.00                         | 0,00              | 0.0                   |
| Insurance   | 5400-5450    | 0,00                         | 567,892.00        | N                     |
| 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 - Interfund                     | 5750         | 37,000,00                    | 12,000_00         | -67.6                 |
| Professional/Consulting Services and                      |              |                              |                   |                       |
| Operating Expenditures                                    | 5800         | 15,199,602.29                | 15,921,432.00     | 4.7                   |
| Communications  | 5900         | 5,800,00                     | 0.00              | -100.0                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES              |              | 15,277,402.29                | 16,531,324.00     | 8.2                   |
| DEPRECIATION AND AMORTIZATION                             |              |                              |                   |                       |
| Depreciation Expense                                      | 6900         | 0,00                         | 0.00              | 0.0                   |
| Amortization Expense-Lease Assets                         | 6910         | 0,00                         | 0,00              | 0,1                   |
| Amortization Expense-Subscription Assets                  | 6920         | 0.00                         | 0.00              | 0.0                   |
| TOTAL, DEPRECIATION AND AMORTIZATION                      |              | 0.00                         | 0.00              | 0.0                   |
| TOTAL, EXPENSES   |              | 16,340,967.17                | 17,804,913.46     | 9,0                   |
| 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.                    |
| INTERFUND TRANSFERS OUT                                   |              |                              |                   |                       |
| Other Authorized Interfund Transfers Oul                  | 7619         | 0.00                         | 0.00              | 0.0                   |
| (b) TOTAL, INTERFUND TRANSFERS OUT                        |              | 0.00                         | 0.00              | 0,                    |
|   |              |                              |                   |                       |
| OTHER SOURCES/USES  |              |                              |                   |                       |
| SOURCES Other Sources                                     |              |                              |                   |                       |
|   | 8965         | 0.00                         | 0.00              | 0.                    |
| Transfers from Funds of Lapsed/Reorganized LEAs           | 0303         | 0.00                         | 0.00              | 0.                    |
| (c) TOTAL, SOURCES  |              | 0.00                         | 0.00              |                       |
| USES  | 7054         | 10.00                        | 0.00              | 0,                    |
| Transfers of Funds from Lapsed/Reorganized LEAs           | 7651         | 0.00                         |                   |                       |
| (d) TOTAL, USES   |              | 0.00                         | 0.00              | 0.                    |
| CONTRIBUTIONS   |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                  | 8980         | 0.00                         | 0.00              | 0.                    |
| Contributions from Restricted Revenues                    | 8990         | 0.00                         | 0.00              | 0.                    |
| (e) TOTAL, CONTRIBUTIONS                                  |              | 0,00                         | 0.00              | 0.                    |
| TOTAL, OTHER FINANCING SOURCES/USES                       |              |                              |                   |                       |
|   |              | 0.00                         | 0.00              | C                     |

| Description   | Function Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>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    | 15,010,795.97                | 17,804,913,46     | 18.6%                 |
| 5) TOTAL, REVENUES  |                |              | 15,010,795.97                | 17,804,913,46     | 18.6%                 |
| B. EXPENSES (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      |              | 16,340,967.17                | 17,804,913.46     | 9.0%                  |
| 7) General Administration   | 7000-7999      |              | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |              | 0.00                         | 0.00              | 0.0%                  |
| ·   | 2022 2022      | Except 7600- |                              |                   |                       |
| 9) Other Outgo  | 9000-9999      | 7699         | 0.00                         | 0,00              | 0.0%                  |
| 10) TOTAL, EXPENSES   |                |              | 16,340,967,17                | 17,804,913.46     | 9,0%                  |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |                |              | (1,330,171.20)               | 0.00              | -100.0%               |
| D, OTHER FINANCING SOURCES/USES   |                |              |                              |                   |                       |
| 1) Interfund Transfers  |                |              |                              |                   |                       |
| a) Transfers In   |                | 8900-8929    | 0,00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629    | 0.00                         | 0,00              | 0.0%                  |
| 2) Other Sources/Uses   |                |              |                              |                   |                       |
| a) Sources  |                | 8930-8979    | 0,00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699    | 0,00                         | 0,00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999    | 0,00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 0,00                         | 0.00              | 0,0%                  |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)   |                |              | (1,330,171,20)               | 0.00              | -100.0%               |
| F. NET POSITION   |                |              |                              |                   |                       |
| 1) Beginning Net Position   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 12,328,877,98                | 10,998,706.78     | -10,8%                |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0,09                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 12,328,877.98                | 10,998,706.78     | -10.8%                |
| d) Other Restatements   |                | 9795         | 0,00                         | 0.00              | 0.09                  |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |              | 12,328,877,98                | 10,998,706,78     | -10,89                |
| 2) Ending Net Position, June 30 (E + F1e)   |                |              | 10,998,706.78                | 10,998,706.78     | 0.00                  |
| Components of Ending Net Position   |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796         | 0.00                         | 0.00              | 0.0                   |
| b) Restricted Net Position  |                | 9797         | 0.00                         | 0.00              | 0.0                   |
| c) Unrestricted Net Position  |                | 9790         | 10,998,706.78                | 10,998,706,78     | 0.0                   |

### Budget, July 1 Self-Insurance Fund Exhibit: Restricted Net Position Detail

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|                                | Resource | Description |      | 2024-25<br>Budget |
|--------------------------------|----------|-------------|------|-------------------|
| Total, Restricted Net Position |          |             | 0.00 | 0.00              |

|  | 2023      | 3-24 Estimated Actua | als        |                      | 2024-25 Budget          |                         |
|--|-----------|----------------------|------------|----------------------|-------------------------|-------------------------|
| Description  | P-2 ADA   | Annual ADA           | Funded ADA | Estimated P-2<br>ADA | Estimated<br>Annual ADA | Estimated<br>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)        | 33,821.04 | 33,821.04            | 35,908.99  | 33,414.40            | 33,414.40               | 34,305.78               |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil<br>Transfer Regular ADA  |           |                      |            |                      |                         |                         |
| Includes Opportunity Classes, Home & Hospital, Special Day<br>Class, Continuation Education, Special Education NPS/LCI and<br>Extended Year, and Community Day School (ADA not included in<br>Line A1 above) |           |                      |            |                      |                         |                         |
| 3. Total Basic Aid Open Enrollment Regular ADA   |           |                      |            |                      |                         |                         |
| Includes Opportunity Classes, Home & Hospital, Special Day<br>Class, Continuation Education, Special Education NPS/LCI and<br>Extended Year, and Community Day School (ADA not included in<br>Line A1 above) |           |                      |            |                      |                         |                         |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3)  | 33,821.04 | 33,821.04            | 35,908,99  | 33,414.40            | 33,414.40               | 34,305.78               |
| 5. District Funded County Program ADA  |           |                      |            |                      |                         |                         |
| a. County Community Schools  | 107.41    | 107.41               | 107.41     | 107.41               | 107.41                  | 107.41                  |
| b. Special Education-Special Day Class   |           |                      |            |                      |                         |                         |
| c. Special Education-NPS/LCI   |           |                      |            |                      |                         |                         |
| d. Special Education Extended Year   |           |                      |            |                      |                         |                         |
| e. Other County Operated Programs: Opportunity Schools and<br>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<br>Lines A5a through A5f)   | 107,41    | 107.41               | 107.41     | 107.41               | 107.41                  | 107.41                  |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)  | 33,928.45 | 33,928,45            | 36,016.40  | 33,521.81            | 33,521.81               | 34,413.19               |
| 7. Adults in Correctional Facilities   |           |                      |            |                      |                         |                         |
| Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)  |           |                      |            |                      |                         |                         |

|   | 202     | 3-24 Estimated Actu | als        |                      | 2024-25 Budget          |                         |
|---|---------|---------------------|------------|----------------------|-------------------------|-------------------------|
| Description   | P-2 ADA | Annual ADA          | Funded ADA | Estimated P-2<br>ADA | Estimated<br>Annual ADA | Estimated<br>Funded ADA |
| B. COUNTY OFFICE OF EDUCATION   |         |                     |            |                      |                         |                         |
| 1. County Program Alternative Education Grant ADA   |         |                     |            |                      |                         |                         |
| a. County Group Home and Institution Pupils   |         |                     |            |                      |                         |                         |
| b. Juvenile Halls, Homes, and Camps   |         |                     |            |                      |                         |                         |
| c. Probation Referred, On Probation or Parole, Expelled per EC<br>48915(a) or (c) [EC 2574(c)(4)(A)]                      |         |                     |            |                      |                         |                         |
| d. Total, County Program Alternative Education ADA (Sum<br>of Lines B1a through B1c)                                      | 0.00    | 0.00                | 0.00       | 0.00                 | 0,00                    | 0,00                    |
| 2. District Funded County Program ADA   |         |                     |            |                      |                         |                         |
| a. County Community Schools   |         |                     |            | 2                    |                         |                         |
| b. Special Education-Special Day Class  |         |                     |            |                      |                         |                         |
| c. Special Education-NPS/LCI  |         |                     |            |                      |                         |                         |
| d. Special Education Extended Year  |         |                     |            |                      |                         |                         |
| e. Other County Operated Programs: Opportunity Schools and<br>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<br>Lines B2a through B2f)  | 0.00    | 0.00                | 0.00       | 0,00                 | 0.00                    | 0.00                    |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)   | 0.00    | 0.00                | 0.00       | 0,00                 | 0.00                    | 0.00                    |
| 4. Adults in Correctional Facilities  |         |                     |            |                      |                         |                         |
| 5. County Operations Grant ADA  |         |                     |            |                      |                         |                         |
| 6. Charter School ADA (Enter Charter School ADA using Tab<br>C. Charter School ADA)                                       |         |                     |            |                      |                         |                         |

## 2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

Sacramento City Unified Sacramento County

|   | 2023                     | 1-24 Estimated Actu   | als                    | 2024-25 Budget       |                         |                         |
|---|--------------------------|-----------------------|------------------------|----------------------|-------------------------|-------------------------|
| Description   | P-2 ADA                  | Annual ADA            | Funded ADA             | Estimated P-2<br>ADA | Estimated<br>Annual ADA | Estimated<br>Funded ADA |
| C. CHARTER SCHOOL ADA   |                          |                       |                        |                      |                         |                         |
| Authorizing LEAs reporting charter school SACS financial data in the  | eir Fund 01, 09, or 62 u | use this worksheet to | report ADA for those   | charter schools.     |                         |                         |
| Charter schools reporting SACS financial data separately from their   | authorizing LEAs in F    | und 01 or Fund 62 us  | e this worksheet to re | port their ADA.      |                         |                         |
| FUND 01: Charter School ADA corresponding to SACS financial   | data reported in Fu      | nd 01.                |                        |                      |                         |                         |
| 1. Total Charter School Regular ADA   |                          |                       | <u>`</u>               |                      |                         |                         |
| 2. Charter School County Program Alternative Education ADA  |                          |                       |                        |                      |                         |                         |
| a. County Group Home and Institution Pupils   |                          |                       |                        |                      |                         |                         |
| b. Juvenile Halls, Homes, and Camps   |                          |                       |                        |                      |                         |                         |
| c, Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                         |                          |                       |                        |                      |                         |                         |
| d. Total, Charter School County Program Alternative<br>Education ADA (Sum of Lines C2a through C2c)                       | 0.00                     | 0,00                  | 0.00                   | 0,00                 | 0.00                    | 0,00                    |
| 3. Charter School Funded County Program ADA   |                          |                       |                        |                      |                         |                         |
| a. County Community Schools   |                          |                       |                        |                      |                         |                         |
| b. Special Education-Special Day Class  |                          |                       |                        |                      |                         |                         |
| c. Special Education-NPS/LCI  |                          |                       |                        |                      |                         |                         |
| d, Special Education Extended Year  |                          |                       |                        |                      |                         |                         |
| e. Other County Operated Programs: Opportunity Schools and<br>Full Day Opportunity Classes, Specialized Secondary Schools |                          |                       |                        |                      |                         |                         |
| f. Total, Charter School Funded County Program ADA (Sum<br>of Lines C3a through C3e)                                      | 0.00                     | 0.00                  | 0.00                   | 0.00                 | 0,00                    | 0.00                    |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)   | 0.00                     | 0.00                  | 0.00                   | 0.00                 | 0.00                    | 0.00                    |
| FUND 09 or 62: Charter School ADA corresponding to SACS fir   | ancial data reported     | in Fund 09 or Fun     | d 62.                  |                      |                         |                         |
| 5. Total Charter School Regular ADA   | 1,386.64                 | 1,386.64              | 1,386.64               | 1,430_10             | 1,430.10                | 1,430,10                |
| 6. Charter School County Program Alternative Education ADA  |                          |                       |                        |                      |                         |                         |
| a, County Group Home and Institution Pupils   |                          |                       |                        |                      |                         |                         |
| b. Juvenile Halls, Homes, and Camps   |                          |                       |                        |                      | Ü                       |                         |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                         |                          |                       |                        |                      |                         |                         |
| d. Total, Charter School County Program Alternative<br>Education ADA (Sum of Lines C6a through C6c)                       | 0.00                     | 0,00                  | 0,00                   | 0.00                 | 0.00                    | 0,00                    |
| 7. Charter School Funded County Program ADA   |                          |                       |                        |                      |                         |                         |
| a. County Community Schools   |                          |                       |                        |                      |                         |                         |
| b. Special Education-Special Day Class  |                          |                       |                        |                      |                         |                         |
| c. Special Education-NPS/LCI  |                          |                       |                        |                      |                         |                         |
| d. Special Education Extended Year  |                          |                       |                        |                      |                         |                         |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools    |                          |                       |                        |                      |                         |                         |
| f. Total, Charter School Funded County Program ADA (Sum<br>of Lines C7a through C7e)                                      | 0,00                     | 0.00                  | 0.00                   | 0.00                 | 0.00                    | 0.00                    |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)   | 1,386,64                 | 1,386,64              | 1,386.64               | 1,430.10             | 1,430,10                | 1,430,10                |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)                                       | 1,386.64                 | 1,386.64              | 1,386,64               | 1,430,10             | 1,430.10                | 1,430.10                |

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

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

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

## CRITERIA AND STANDARDS

#### 1. CRITERION: Average Daily Attendance

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

|       | Percentage Level | District ADA   |  |
|-------|------------------|----------------|--|
| -     | 3.0%             | 0 to 300       |  |
|       | 2.0%             | 301 to 1,000   |  |
|       | 1.0%             | 1,001 and over |  |
| 4):   | 33,414.40        |                |  |
| si: - | 1.0%             |                |  |

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

District's ADA Standard Percentage Level:

## 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,<br>Lines A4 and C4) | Estimated/Unaudited Actuals<br>Funded ADA (Form A, Lines<br>A4 and C4) | ADA Variance Level (If<br>Budget is greater than<br>Actuals, else N/A) | Status |
|-----------------------------|---|--|--|--------|
| Third Prior Year (2021-22)  |   |  |  |        |
| District Regular            | 37,547  | 38,275   | 380  |        |
| Charter School              |   |  |  |        |
| Total ADA                   | 37,547  | 38,275   | N/A  | Met    |
| Second Prior Year (2022-23) |   |  |  |        |
| District Regular            | 36,317  | 37,505   |  |        |
| Charter School              |   |  |  |        |
| Total ADA                   | 36,317  | 37,505   | N/A  | Met    |
| First Prior Year (2023-24)  |   |  |  |        |
| District Regular            | 35,929  | 35,909   |  |        |
| Charter School              |   | 0  |  |        |
| Total ADA                   | 35,929  | 35,909   | 0.1%   | Met    |
| Budget Year (2024-25)       |   |  |  |        |
| District Regular            | 34,306  |  |  |        |
| Charter School              | 0   |  |  |        |
| Total ADA                   | 34,306  |  |  |        |

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

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

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| 2. | CRITERION: | Enrollment |
|----|------------|------------|
|    |            |            |

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

|   | Percentage Lev el | District ADA   |
|---|-------------------|----------------|
| _   | 3.0%              | 0 to 300       |
|   | 2.0%              | 301 to 1,000   |
|   | 1,0%              | 1,001 and over |
| ct ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 33,414.4          |                |
| District's Enrollment Standard Percentage Level:            | 1.0%              |                |

2A. Calculating the District's Enrollment Variances

District

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

Enrollment

Enrollment Variance Level (If Status CALPADS Actual Budget is greater than Actual, else N/A) Fiscal Year Budget Third Prior Year (2021-22) District Regular 39,703 43,830 Charter School N/A Met Total Enrollment 39,703 43,830 Second Prior Year (2022-23) District Regular 36,543 43,066 Charter School 43,066 N/A Met Total Enrollment 36,543 First Prior Year (2023-24) 36,506 36,741 District Regular Charter School Bud

|                  | Charter School   |   |                                 |                       |     |
|------------------|--|---|---------------------------------|-----------------------|-----|
|                  | Total Enrollment   | 36,506                                      | 36,741                          | N/A                   | Met |
| lget Year (2     | 024-25)  |   |                                 |                       |     |
|                  | District Regular   | 36,437                                      |                                 |                       |     |
|                  | Charter School   |   |                                 |                       |     |
|                  | Total Enrollment   | 36,437                                      |                                 |                       |     |
|                  |  |   |                                 |                       |     |
| Comparis         | on of District Enrollment to the Standard  |   |                                 |                       |     |
| TA ENTRY:<br>1a. | Enter an explanation if the standard is not met.  STANDARD MET - Enrollment has not been overest | imated by more than the standard percentage | level for the first prior year. |                       |     |
|                  | Explanation:   |   |                                 |                       |     |
|                  | (required if NOT met)  |   |                                 |                       |     |
| 1b.              | STANDARD MET - Enrollment has not been overest   | imated by more than the standard percentage | level for two or more of the    | previous three years. |     |
|                  | Explanation:   |   |                                 |                       |     |
|                  | (required if NOT met)  |   |                                 |                       |     |
|                  |  |   |                                 |                       |     |

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

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#### 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<br>(Criterion 2, Item 2A) | Historical Ratio of ADA to<br>Enrollment |
|-----------------------------|---|---|--|
| Third Prior Year (2021-22)  |   |   |  |
| District Regular            | 32,673  | 43,830  |  |
| Charter School              |   | 0   |  |
| Total ADA/Enrollment        | 32,673  | 43,830  | 74.5%                                    |
| Second Prior Year (2022-23) |   |   |  |
| District Regular            | 33,503  | 43,066  |  |
| Charter School              | 0   |   |  |
| Total ADA/Enrollment        | 33,503  | 43,066  | 77.8%                                    |
| First Prior Year (2023-24)  |   |   |  |
| District Regular            | 33,821  | 36,741  |  |
| Charter School              |   |   |  |
| Total ADA/Enrollment        | 33,821  | 36,741  | 92.1%                                    |
|                             | 711   | Historical Average Ratio:                           | 81,5%                                    |

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 82,0%

## 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<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status  |
|-------------------------------|--|---|----------------------------|---------|
| Budget Year (2024-25)         |  |   |                            |         |
| District Regular              | 33,414   | 36,437  |                            |         |
| Charter School                | 0  |   |                            |         |
| Total ADA/Enrollment          | 33,414   | 36,437  | 91.7%                      | Not Met |
| 1st Subsequent Year (2025-26) |  |   |                            |         |
| District Regular              | 33,244   | 36,135  |                            |         |
| Charter School                |  |   |                            |         |
| Total ADA/Enrollment          | 33,244   | 36,135  | 92.0%                      | Not Met |
| 2nd Subsequent Year (2026-27) |  |   |                            |         |
| District Regular              | 33,079   | 35,954  |                            |         |
| Charter School                |  |   |                            |         |
| Total ADA/Enrollment          | 33,079   | 35,954  | 92.0%                      | Not Met |

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

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

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

Explanation:

(required if NOT met)

Prior to the COVID-18 pandemic, the district historically experience ADA to enrollment rates of approximately 94.5% on average. Due to the pandemic, the average ratio has declined however as the district continues into the post-pandemic environment it projects an improved ADA to enrollment ratio.

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## 4. CRITERION: LCFF Revenue

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

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

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

| A. 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. |              |  |  |  |
| LCEE Boy any Standard adjected:                               | LCEE Revenue |  |  |  |

#### 4A1. Calculating the District's LCFF Revenue Standard

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

#### Projected LCFF Revenue

|                  |   | Prior Year                           | Budget Year    | 1st Subsequent Year | 2nd Subsequent Year |
|------------------|---|--------------------------------------|----------------|---------------------|---------------------|
| Step 1 - Change  | e in Population   | (2023-24)                            | (2024-25)      | (2025-26)           | (2026-27)           |
| a.               | ADA (Funded) (Form A, lines A6 and C4)                        | 36,016.40                            | 34,413.19      | 33,751.61           | 33,600.63           |
| b.               | Prior Year ADA (Funded)                                       |                                      | 36,016,40      | 34,413.19           | 33,751,61           |
| C.               | Difference (Step 1a minus Step 1b)                            |                                      | (1,603.21)     | (661.58)            | (150, 98)           |
| d.               | Percent Change Due to Population (Step 1c divided by Step 1b) |                                      | (4.45%)        | (1.92%)             | (.45%)              |
| Step 2 - Chang   | e in Funding Level  |                                      |                |                     |                     |
| a.               | Prior Year LCFF Funding                                       |                                      | 500,355,264,00 | 486,482,344.00      | 487,662,339.00      |
| b1.              | COLA percentage   | 1                                    | 8.22%          | .76%                | 2.73%               |
| b2.              | COLA amount (proxy for purposes of this criterion             | on)                                  | 41,129,202.70  | 3,697,265,81        | 13,313,181,85       |
| C.               | Percent Change Due to Funding Level (Step 2b2                 | divided by Step 2a)                  | 8.22%          | .76%                | 2,73%               |
| Step 3 - Total C | Change in Population and Funding Level (Step 1d plus          | Step 2c)                             | 3.77%          | (1.16%)             | 2.28%               |
|                  | LCFF Reven  | ue Standard (Step 3, plus/minus 1%): | 2.77% to 4.77% | -2.16% to -0.16%    | 1.28% to 3.28%      |

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#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

## Basic Aid District Projected LCFF Revenue

|  | Prior Year     | Budget Year    | 1st Subsequent Year | 2nd Subsequent Year |
|--|----------------|----------------|---------------------|---------------------|
|  | (2023-24)      | (2024-25)      | (2025-26)           | (2026-27)           |
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089)          | 139,710,907.00 | 139,710,907,00 | 139,710,907,00      | 139,710,907.00      |
| Percent Change from Previous Year                                      |                | N/A            | N/A                 | N/A                 |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): |                | N/A            | N/A                 | N/A                 |

## 4A3, Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

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

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

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

|   | Prior Year                    | Budget Year    | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------------------------|----------------|---------------------|---------------------|
|   | (2023-24)                     | (2024-25)      | (2025-26)           | (2026-27)           |
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 514,737,125.00                | 500,864,205.00 | 487,662,339.00      | 500,538,205.00      |
| District's Proj                                       | ected Change in LCFF Revenue: | (2,70%)        | (2.64%)             | 2.64%               |
|   | LCFF Revenue Standard         | 2.77% to 4.77% | -2.16% to -0.16%    | 1.28% to 3.28%      |
|   | Status:                       | Not Met        | Not Met             | Met                 |

## 4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

The standard is not met in 24-25 and 25-26 due to the 2023-24 LCFF figure including the In-Lieu of Property taxes. True estimated LCFF funding net of the In-Lieu of for 2024-25 is \$486,482,344, which would result in the change in 2024-25 within the standard range.

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#### 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,

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-

1999)

Ratio

|                             | Salaries and Benefits            | Total Expenditures               | of Unrestricted Salaries and<br>Benefits |
|-----------------------------|----------------------------------|----------------------------------|--|
| Fiscal Year                 | (Form 01, Objects 1000-<br>3999) | (Form 01, Objects 1000-<br>7499) | to Total Unrestricted<br>Expenditures    |
| Third Prior Year (2021-22)  | 330,431,834.82                   | 355,668,555.40                   | 92.9%                                    |
| Second Prior Year (2022-23) | 324,409,308.17                   | 355,207,399.89                   | 91.3%                                    |
| First Prior Year (2023-24)  | 412,850,843,55                   | 452,254,288.32                   | 91.3%                                    |
|                             | -                                | Historical Average Ratio:        | 91,8%                                    |

|   | Budget Year    | 1st Subsequent Year | 2nd Subsequent Year |
|---|----------------|---------------------|---------------------|
|   | (2024-25)      | (2025-26)           | (2026-27)           |
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 2.0%           | 2.0%                | 2.0%                |
| District's Salaries and Benefits Standard                       |                |                     |                     |
| (historical average ratio, plus/minus the greater               |                |                     |                     |
| of 3% or the district's reserve standard percentage):           | 88.8% to 94.8% | 88.8% to 94.8%      | 88.8% to 94.8%      |

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

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

# Budget - Unrestricted

(Resources 0000-1999)

|                               | Salaries and Benefits            | Total Expenditures               | Ratio                                    |         |
|-------------------------------|----------------------------------|----------------------------------|--|---------|
|                               | (Form 01, Objects 1000-<br>3999) | (Form 01, Objects 1000-<br>7499) | of Unrestricted Salaries and<br>Benefits |         |
| Fiscal Year                   | (Form MYP, Lines B1-B3)          | (Form MYP, Lines B1-B8,<br>B10)  | to Total Unrestricted<br>Expenditures    | Status  |
| Budget Year (2024-25)         | 415,969,449.06                   | 450,455,647.53                   | 92.3%                                    | Met     |
| 1st Subsequent Year (2025-26) | 267,781,897.36                   | 267,781,897.36                   | 100.0%                                   | Not Met |
| 2nd Subsequent Year (2026-27) | 267,781,897.36                   | 267,781,897,36                   | 100.0%                                   | 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 standard is not met in 24-25 due to the 2023-24 LCFF figure including the In-Lieu of Property taxes. True LCFF funding net of the In-Lieu of for 2023-24 is \$486482344, which would result in equate to a ,14% change in 2024-25 within the standard range.

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6. CRITERION: Other Revenues and Expenditures

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

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

For each major object category, 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<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Change in Population and Funding Level     |                          |                                  |                                  |
| (Criterion 4A1, Step 3):                              | 3.77%                    | (1.16%)                          | 2.28%                            |
| 2, District's Other Revenues and Expenditures         |                          |                                  |                                  |
| Standard Percentage Range (Line 1, plus/minus 10%):   | -6.23% to 13.77%         | -11.16% to 8.84%                 | -7.72% to 12.28%                 |
| District's Other Revenues and Expenditures            |                          |                                  |                                  |
| Explanation Percentage Range (Line 1, plus/minus 5%): | -1.23% to 8.77%          | -6 16% to 3 84%                  | -2.72% to 7.28%                  |

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

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

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

|  |                | Percent Change     | Change Is Outside |  |
|--|----------------|--------------------|-------------------|--|
| Object Range / Fiscal Year                                       | Amount         | Over Previous Year | Explanation Range |  |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) |                |                    |                   |  |
| First Prior Year (2023-24)                                       | 157,711,903.21 |                    |                   |  |
| Budget Year (2024-25)  | 42,316,186.28  | (73, 17%)          | Yes               |  |
| Ist Subsequent Year (2025-26)                                    | 0.00           | (100.00%)          | Yes               |  |
| 2nd Subsequent Year (2026-27)                                    | 0.00           | 0.00%              | No                |  |

Explanation:

(required if Yes)

Federal revenue decreased in 2024-25 as the district continues to spend down its COVID related funding sources. In 2024-25 all COVID related revenue is removed from the budget resulting in a decrease in federal revenue. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields

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

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

| (6,52%)   | 130, 185, 620, 75 |
|-----------|-------------------|
| (100.00%) | 0.00              |
| 0.00%     | 0.00              |

139,262,588.02

Explanation:

(required if Yes)

State revenue decreased in 2024-25 to remove one time state revenue related to the Arts Music Grant and Learning Recovery Emergency Block grants received in 2023-24. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields,

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

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

| 13,668,496.05 |           |     |
|---------------|-----------|-----|
| 6,447,794.03  | (52.83%)  | Yes |
| 0.00          | (100.00%) | Yes |
| 0,00          | 0,00%     | No  |

Explanation:

(required if Yes)

Other local revenue decreased due to expending local carry over resources in the 2023-24 year. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields.

Yes

Yes

Nο

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

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

| 57,219,587.43 |           |     |
|---------------|-----------|-----|
| 26,323,240.54 | (54.00%)  | Yes |
| 0.00          | (100,00%) | Yes |
| 0.00          | 0.00%     | No  |

Explanation:

(required if Yes)

Books and supplies decreased in 2024-25 due to the removal of one time COVID funding related expenditures in 2023-24 as well as other one-time carry over grant expenditures. 1st subsequent year 2025-26 projection is 26,448,119 and 2nd subsequent year 2026-27 is 26,580,364, Data for these years were not extracted correctly into these fields

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

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

| 157,404,456,99 |           |     |
|----------------|-----------|-----|
| 92,388,583,95  | (41.30%)  | Yes |
| 0.00           | (100.00%) | Yes |
| 0,00           | 0.00%     | No  |

Explanation:

(required if Yes)

Services and other operating expenditures decreased in 2024-25 due to the removal of one time COVID funding related expenditures in 2023-24 as well as other one-time carry over grant expenditures. 1st subsequent year 2025-26 projection is 94,078,291, and 2nd subsequent year 2026-27 is 95,867,690. Data for these years were not extracted correctly into these fields.

0.00

0.00

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year

Amount

Over Previous Year

0.00%

Status

Met

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

First Prior Year (2023-24) Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

| 310,642,987.28 |
|----------------|
| 178 949 601 06 |

(42.39%) Not Met
(100.00%) Not Met

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

First Prior Year (2023-24)
Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

| 214,624,044.42 |           |         |
|----------------|-----------|---------|
| 118,711,824.49 | (44.69%)  | Not Met |
| 0.00           | (100,00%) | Not Met |

0.00%

## 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 revenue decreased in 2024-25 as the district continues to spend down its COVID related funding sources. In 2024-25 all COVID related revenue is removed from the budget resulting in a decrease in federal revenue. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields

Explanation:

Other State Revenue

(linked from 6B if NOT met) State revenue decreased in 2024-25 to remove one time state revenue related to the Arts Music Grant and Learning Recovery Emergency Block grants received in 2023-24, Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields.

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

Other local revenue decreased due to expending local carry over resources in the 2023-24 year. Projected subsequent year 25-26 and 26-27 revenue remain constant. Data was not extracted correctly into these fields.

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

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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 1b. 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)

Books and supplies decreased in 2024-25 due to the removal of one time COVID funding related expenditures in 2023-24 as well as other one-time carry over grant expenditures. 1st subsequent y ear 2025-26 projection is 26,448,119 and 2nd subsequent y ear 2026-27 is 26,580,364. Data for these y ears were not extracted correctly into these fields

Explanation: Services and Other Exps

(linked from 6B

if NOT met)

Services and other operating expenditures decreased in 2024-25 due to the removal of one time COVID funding related expenditures in 2023-24 as well as other one-time carry over grant expenditures. 1st subsequent year 2025-26 projection is 94,078,291, and 2nd subsequent year 2026-27 is 95,867,690. Data for these years were not extracted correctly into these fields.

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

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#### 7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) 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 NOTE: financing uses for that fiscal year, Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 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 Yes the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070,75(b)(2)(D) 0.00 (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 2. Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) 737,845,954.61 b. Plus: Pass-through Revenues and Apportionments Budgeted Contribution<sup>1</sup> 3% Required (Line 1b, if line 1a is No) to the Ongoing and Major Minimum Contribution (Line 2c times 3%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Not Met lises 22,013,236.08 737,845,954.61 22,135,378.64 <sup>1</sup> 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) 3% required minimum contribution should be \$22,013,236.08. MYP form did not carry over the correct data field. Status Explanation: should be met. (required if NOT met

and Other is marked)

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

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#### 8. CRITERION: Deficit Spending

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

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

|--|--|

| 1. | District's Available Reserve Amounts (resources 0000-1999) |
|----|--|

a. Stabilization Arrangements

(Funds 01 and 17, Object 9750)

b. Reserve for Economic Uncertainties

(Funds 01 and 17, Object 9789)

c. Unassigned/Unappropriated

(Funds 01 and 17, Object 9790)

d. Negative General Fund Ending Balances in Restricted

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

resources 2000-9999)

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

2. Expenditures and Other Financing Uses

a, District's Total Expenditures and Other Financing Uses

(Fund 01, objects 1000-7999)

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

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

c. Total Expenditures and Other Financing Uses

(Line 2a plus Line 2b)

District's Available Reserve Percentage 3.

(Line 1e divided by Line 2c)

| Third Prior Year | Second Prior Year | First Prior Year |
|------------------|-------------------|------------------|
| (2021-22)        | (2022-23)         | (2023-24)        |
|                  |                   |                  |
|                  |                   |                  |
| 0.00             | 0.00              | 0.00             |
|                  |                   |                  |
| 12,763,716.00    | 13,039,261.00     | 0,00             |
|                  |                   | 77.040.000.04    |
| 36,032,700,78    | 33,489,091.49     | 77,913,288.84    |
|                  |                   |                  |
| 0,00             | 0.00              | 0.00             |
| 48,796,416.78    | 46,528,352.49     | 77,913,288,84    |
| 40,100,410.10    | 10,020,0011.1     |                  |
|                  |                   |                  |
| 640,846,003.10   | 651,963,036.85    | 872,427,073,34   |
|                  |                   |                  |
|                  |                   | 0.00             |
|                  |                   |                  |
| 640,846,003,10   | 651,963,036,85    | 872,427,073.34   |
|                  |                   |                  |
| 7.6%             | 7.1%              | 8.9%             |

| District's Deficit Spending Standard Percentage Levels |      |      |      |
|--|------|------|------|
| (Line 3 times 1/3):                                    | 2.5% | 2.4% | 3.0% |

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

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

## 8B, Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Net Change in

Total Unrestricted Expenditures

Deficit Spending Level

Unrestricted Fund Balance

and Other Financing Uses

(If Net Change in Unrestricted Fund

Fiscal Year Third Prior Year (2021-22) (Form 01, Section E)

(Form 01, Objects 1000-

Balance is negative, else

7999) N/A) (37,835,848.49) 358,328,757.65 10.6% Not Met 355,207,399.89 N/A Met 70.605.641.07 Second Prior Year (2022-23) 12.7% Not Met (57,473,074,29) 452,361,426,11 First Prior Year (2023-24) 450,455,647.53 (59, 978, 400.24) Budget Year (2024-25) (Information only)

## 8C. Comparison of District Deficit Spending to the Standard

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

Status

1a.

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

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STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:

(required if NOT met)

The district had a deficit in the 2021-22 year above the standard due to bargaining agreement settlements with labor partners that included a 4% ongoing salary increase as well as numerous one-time stipends for bargaining groups. Additionally, the district had an 8 day labor strike which resulted in the closure of schools and subsequently an instructional time and instructional day penalty of approximately \$47M. in 2023-24 the district has a deficit due to bargaining agreement settlements with labor partners for retro compensation of ongoing 10%-16.66% and 2-4% ongoing for 2023-24.

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

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| 9.                   | CRITERION: Fund and Cash Balances  A. Fund Balance STANDARD: Budgeted beginning unrest percentage levels: | tricted 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                   |
|                      |   |   | <sup>1</sup> Percentage levels equate to a reserves for economic uncertain | rate of deficit spending which w<br>nties over a three year period. | ould eliminate recommended |
|                      | District Estimated P-2 Al   | DA (Form A, Lines A6 and C4):               | 33,522   |   |                            |
|                      | District's Fund Balance   | e Standard Percentage Level:                | .7%  |   |                            |
| 9A-1. Calculating    | the District's Unrestricted General Fund Beginning B  | alance Percentages                          |  |   |                            |
| DATA ENTRY: Ent      | er data in the Original Budget column for the First, Second   | , and Third Prior Years; all other          | data are extracted or calculated   |   |                            |
|                      |   | Unrestricted General Fu                     | nd Beginning Balance <sup>a</sup>  | Beginning Fund Balance  |                            |
|                      |   | (Form 01, Line F1e, U                       | Inrestricted Column)   | Variance Level  |                            |
| Fiscal Year          |   | Original Budget                             | Estimated/Unaudited Actuals  | (If overestimated, else N/A)  | Status                     |
| Third Prior Year (20 | 021-22)   | 95,627,953.27                               | 102,870,380.90   | N/A   | Met                        |
| Second Prior Year    | (2022-23)   | 42,691,089.10                               | 65,034,532,41  | N/A   | Met                        |
| First Prior Year (20 | 023-24)   | 96,877,838.83                               | 135,640,173,48   | N/A   | Met                        |
| Budget Year (2024    | –25) (Information only)   | 78,167,099.19                               |  |   |                            |
|                      |   | <sup>2</sup> Adjusted beginning balance, in | ncluding audit adjustments and c   | ther restatements (objects 9791                                     | -9795)                     |
| 9A-2. Comparison     | n of District Unrestricted Beginning Fund Balance to  | the Standard                                |  |   |                            |
| DATA ENTRY: Ent      | ter an explanation if the standard is not met.  |   |  |   |                            |
| 1a.                  | STANDARD MET - Unrestricted general fund beginning f years.   | und balance has not been overe              | stimated by more than the stan   | dard percentage level for two or                                    | more of the previous three |
|                      | Explanation:  |   |  |   |                            |
|                      | (required if NOT met)   |   |  |   |                            |
|                      | B. Cash Balance Standard: Projected general fund cash   | balance will be positive at the er          | nd of the current fiscal year.   |   |                            |
| 9B-1: Determinin     | g if the District's Ending Cash Balance is Positive   |   |  |   |                            |
| DATA ENTRY: If I     | Form CASH exists, data will be extracted; if not, data mus  | t be entered below.                         |  |   |                            |
|                      |   | Ending Cast                                 | h Balance  |   |                            |
|                      |   | General                                     |  |   |                            |
| Fiscal Year          |   | (Form CASH, Line                            | F, June Column)  | Status  |                            |
| Current Year (202-   | 4-25)   | 182,286,                                    | 979,00   | Met   |                            |
| 9B-2, Compariso      | n of the District's Ending Cash Balance to the Standa   | rd  |  |   |                            |
| DATA ENTRY: En       | ter an explanation if the standard is not met.  |   |  |   |                            |
| 1a.                  | STANDARD MET - Projected general fund cash balance  | will be positive at the end of the          | e current fiscal year.   |   |                            |

Explanation: (required if NOT met)

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

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## 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 Av ailable 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. Av ailable reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

|   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
| 41  | (2024-25)   | (2025-26)           | (2026-27)           |
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. | 33,414      | 33,244              | 33,079              |
| Subsequent Years, Form MYP, Line F2, if available.)               |             |                     |                     |
| District's Reserve Standard Percentage Level:                     | 2%          | 2%                  | 2%                  |

#### 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):

| <ol> <li>Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</li> </ol> |  |
|--|--|
|  |  |

Yes

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

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

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

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

### 10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

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

| Budget Year    | 1st Subsequent Year | 2nd Subsequent Year |
|----------------|---------------------|---------------------|
| (2024-25)      | (2025-26)           | (2026-27)           |
| 759,888,136.61 | 396,549,446.70      | 396,549,446.70      |
| 759,888,136.61 | 396,549,446.70      | 396,549,446.70      |
| 2%             | 2%                  | 2%                  |
| 15,197,762.73  | 7,930,988,93        | 7,930,988,93        |
| Į.             | I.                  |                     |

Reserve Standard - by Amount

6.

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

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

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

 7. District's Reserve Standard
 15,197,762.73
 7,930,988.93

 (Greater of Line B5 or Line B6)
 15,197,762.73
 7,930,988.93

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.

| Reserv e Amount: | s (Unrestricted resources 0000-1999 except Line 4):                  | Budget Year (2024-25) | 1st Subsequent Year (2025-<br>26) | 2nd Subsequent Year<br>(2026-27) |
|------------------|--|-----------------------|-----------------------------------|----------------------------------|
| 1,               | General Fund - Stabilization Arrangements                            |                       |                                   |                                  |
|                  | (Fund 01, Object 9750) (Form MYP, Line E1a)                          | 0.00                  |                                   |                                  |
| 2.               | General Fund - Reserve for Economic Uncertainties                    |                       |                                   |                                  |
|                  | (Fund 01, Object 9789) (Form MYP, Line E1b)                          | 15,137,654.00         |                                   |                                  |
| 3.               | General Fund - Unassigned/Unappropriated Amount                      |                       |                                   |                                  |
|                  | (Fund 01, Object 9790) (Form MYP, Line E1c)                          | 3,051,044.95          | (249,593,198.41)                  | (517,375,095.77)                 |
| 4.               | General Fund - Negative Ending Balances in Restricted Resources      |                       |                                   |                                  |
|                  | (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) |                       |                                   |                                  |
|                  | (Form MYP, Line E1d)   | 0.00                  | (34,261,404.79)                   | (163,028,954.13)                 |
| 5.               | Speciał 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)   | 18,188,698.95         | (283,854,603.20)                  | (680,404,049,90)                 |
| 9.               | District's Budgeted Reserve Percentage (Information only)            |                       |                                   |                                  |
|                  | (Line 8 divided by Section 10B, Line 3)                              | 2.39%                 | (71.58%)                          | (171.58%)                        |
|                  | District's Reserve Standard  |                       |                                   |                                  |
|                  | (Section 10B, Line 7):   | 15,197,762.73         | 7,930,988.93                      | 7,930,988.93                     |
|                  | Status:  | Met                   | Not Met                           | Not Met                          |

### 10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:

(required if NOT met)

For budget adopted year 2024-25 total expenditure is 759,888,136,61. Reserve for economic uncertainty is 15,137,654. For 2025-26 total expenditure is 742,927,816, total reserve is 14,798,447 and for 2026-27 total expenditure is 462,237,609, total reserve is at 15,184,643. 2% standard reserve met. Data extract not pull into the data field.

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

| SUPPLEMENTAL    | INFORMATION   |               |  |
|-----------------|---|---------------|--|
| DATA ENTRY: Cli | ick the appropriate Yes or No button for items S1 through S4, Enter an explanation for each Yes answer.   |               |  |
| S1.             | Contingent Liabilities  |               |  |
| 1a,             | Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,   |               |  |
|                 | state compliance reviews) that may impact the budget?   | No            |  |
| 1b.             | If Yes, identify the liabilities and how they may impact the budget:  |               |  |
| S2.             | Use of One-time Revenues for Ongoing Expenditures   |               |  |
| 1a.             | Does your district have ongoing general fund expenditures in the budget in excess of one percent of   |               |  |
|                 | the total general fund expenditures that are funded with one-time resources?  | No            |  |
| 1b.             | If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years: |               |  |
| S3.             | Use of Ongoing Revenues for One-time Expenditures   | 2:            |  |
| 1a.             | Does your district have large non-recurring general fund expenditures that are funded with ongoing  |               |  |
|                 | general fund revenues?  | No            |  |
| 1b.             | If Yes, identify the expenditures:  |               |  |
| S4.             | Contingent Revenues   |               |  |
| 1a.             | Does your district have projected revenues for the budget year or either of the two subsequent fiscal years   |               |  |
|                 | contingent on reauthorization by the local government, special legislation, or other definitive act   | No            |  |
|                 | (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 expendi                               | ures reduced: |  |
|                 |   |               |  |

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#### S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20.000 to +\$20,000

## 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<br>Change | Status  |
|---|--------------------|------------------|-------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-199     | 9, Object 8980)    |                  |                   |         |
| First Prior Year (2023-24)  | (128,013,844,32)   |                  |                   |         |
| Budget Year (2024-25)   | (120, 159, 401.48) | (7,854,442.84)   | (6.1%)            | Met     |
| 1st Subsequent Year (2025-26)   | (121,949,984.00)   | 1,790,582,52     | 1.5%              | Met     |
| 2nd Subsequent Year (2026-27)   | (139,214,309,00)   | 17,264,325.00    | 14.2%             | Not Met |
| 1b, Transfers In, General Fund *  | 2,475,399.00       |                  |                   |         |
| First Prior Year (2023-24)  | 3,005,447.36       | 530,048.36       | 21.4%             | Not Met |
| Budget Year (2024-25)   | 0.00               | (3,005,447.36)   | (100,0%)          | Not Met |
| 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)                   | 0.00               | 0.00             | 0.0%              | Met     |
| 1c. Transfers Out, General Fund *   |                    |                  |                   |         |
| First Prior Year (2023-24)  | 107,137.79         |                  |                   |         |
| Budget Year (2024-25)   | 0.00               | (107,137.79)     | (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 | al budget?         |                  |                   | No      |

## 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.

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 1a. 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 mel)

2nd subsequent year contribution projected to increase due to ongoing settlements, increases in special education services, charter school contribution, restricted Covid funds ending in early 2024-25 and increase in PERS rate from 26.68 in 2023-24 to 27.05% in 2024-25

NOT MET - The projected transfers in to 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) 1b, transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

Transfer in increased from 23-24 and 24-25. First and second subsequent year data did not pull in

(required if NOT met)

<sup>\*</sup> Include transfers used to cover operating deficits in either the general fund or any other fund.

1d.

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| transfers.  | Transfer out data for 2004-25 did not null in   |
|---|---|
| amount(s) transferred, by fund, and whether transfers | fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the |

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

Project Information: (required if YES)

(required if NOT met)

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#### S6. Long-term Commitments

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

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

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

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

| 1. | Does your district have long-term (multiyear) commitments? |     |
|----|--|-----|
|    | (If No, skip item 2 and Sections S6B and S6C)              | Yes |

 If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

|  | # of<br>Years | \$                              | Principal Balance |  |                     |
|--|---------------|---------------------------------|-------------------|--|---------------------|
| Type of Commitment                                 | Remaining     | Funding Sources (               | (Revenues)        | Debt Service (Expenditures)                    | as of July 1, 2024  |
| Leases   |               |                                 |                   |  |                     |
| Certificates of Participation                      |               |                                 |                   |  |                     |
| General Obligation Bonds                           | 26            | Fund 51 - Bond Interest and Red | lemption Fund     | Fund 51 - Bond Interest and Redemption<br>Fund | 451,272,966         |
| Supp Early Retirement Program                      |               |                                 |                   |  | U.F.                |
| State School Building Loans                        |               |                                 |                   |  |                     |
| Compensated Absences                               |               | Fund 01, 09, 11, 13, 21, 67, 68 |                   | Object Code 1-3999                             | 6,972,199           |
| Other Long-term Commitments (do not include OPEB): |               |                                 |                   |  |                     |
| Lease Revenue Bonds                                | 17            | Fund 25 Developer Fees, Fund    | 49 Mello Roos     | Object 7438, 7439                              | 52,060,000          |
|  |               |                                 |                   |  |                     |
|  |               |                                 |                   |  |                     |
|  |               |                                 |                   |  |                     |
|  |               |                                 |                   |  |                     |
| TOTAL:   |               |                                 |                   |  | 510,305,165         |
|  |               | Prior Year                      | Budget Year       | 1st<br>Subsequent<br>Year                      | 2nd Subsequent Year |
|  |               | (2023-24)                       | (2024-25)         | (2025-26)                                      | (2026-27)           |
|  |               | Annual Payment                  | Annual Payment    | Annual<br>Pay ment                             | Annual Payment      |
| Type of Commitment (continued)                     |               | (P & I)                         | (P & I)           | (P & I)  | (P & I)             |
| Leases   |               |                                 |                   |  |                     |
| Certificates of Participation                      |               |                                 |                   |  |                     |
| General Obligation Bonds                           |               | 38,111,178                      | 38,801,80         | 37,249,550                                     | 37,249,550          |
| Supp Early Retirement Program                      |               |                                 |                   |  |                     |
| State School Building Loans                        |               |                                 |                   |  |                     |
| Compensated Absences                               |               |                                 |                   |  |                     |
| Other Long-term Commitments (continued):           |               |                                 |                   |  |                     |
| Lease Revenue Bonds                                |               | 43,577,472                      | 44,264,16         | 5 42,735,848                                   | 42,735,848          |
|  |               |                                 |                   |  |                     |
|  |               |                                 |                   |  |                     |
|  |               |                                 |                   |  |                     |
|  |               |                                 |                   | 70.005.000                                     | 79,985,39           |
| Total Annual                                       |               | 81,688,650                      | 83,065,96         |  |                     |
| Has total annual payme                             | ent increas   | sed over prior year (2023-24)?  | Yes               | No   | No                  |

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| S6B. Comparison     | n of the District's Annual Payments to Prior Year Ann               | ual Payment   |
|---------------------|---|---|
| DATA ENTRY: En      | ter an explanation if Yes.  |   |
| 1a_                 | Yes - Annual payments for long-term commitments habe funded.        | ave increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will   |
|                     | Explanation: (required if Yes to increase in total annual payments) | In 2022-23 the district issue 2022 general obligation funds totaling 225 million for construction related projects. Payments are made from bond interest and redemption fund and in addition, principal and interest payments on lease revenue bonds are made from the developer fees funds |
| S6C. Identification | on of Decreases to Funding Sources Used to Pay Lon                  | ng-term Commitments   |
| DATA ENTRY: Cli     | ick 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 commitme                 | ints decrease or expire prior to the end of the commitment period, or are they one-time sources?  |
| 2.                  | No - Funding sources will not decrease or expire prior t            | No to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.   |
|                     | Explanation:  |   |
|                     | (required if Yes)   |   |

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S7. Unfunded Liabilities

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

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

| S7A, Identific | ation of the District's Estimated Unfunded Liability for Postemployment Benefit   | s Other than Pensions (OPEB)                 |                                     |                             |
|----------------|---|--|-------------------------------------|-----------------------------|
| DATA ENTRY:    | Click the appropriate button in item 1 and enter data in all other applicable items; ther   | e are no extractions in this section exce    | ot the budget year data on line 5b. |                             |
| 1              | Does your district provide postemployment benefits other  |  |                                     |                             |
| -              | than pensions (OPEB)? (If No, skip items 2-5)   | Yes  | 1                                   |                             |
|                |   |  | *.                                  |                             |
| 2.             | For the district's OPEB:  | Yes  | 1                                   |                             |
|                | a. Are they lifetime benefits?  | 1 es   |                                     |                             |
|                | b Da barefile analism and one 050   | Yes  | 1                                   |                             |
|                | b. Do benefits continue past age 65?  | Yes  | J                                   |                             |
|                | c. Describe any other characteristics of the district's OPEB program including eli  | gibility criteria and amounts, if any, that  | retirees are required to contribute | toward their own benefits:  |
|                | Employees must meet eligibility   | requirements outlined in respective barg     | aining unit agreements in order to  | receiv e lifetime benefits. |
|                | Employees index meet engionity  | rodali oritorica azcimez in respectit e seri |                                     |                             |
| 3              | a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?   |  | Actual                              | rial                        |
| <i>5</i>       | a. Ale of EB fillanced off a pay as you go, actually could, or other metrice.   |  |                                     |                             |
|                | b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance o  | r  | Self-Insurance Fund                 | Gov ernmental Fund          |
|                | gov emmental fund   |  | 0                                   | 0                           |
| 4.             | OPEB Liabilities  |  |                                     |                             |
|                | a. Total OPEB liability   |  | 392,127,242.00                      |                             |
|                | b. OPEB plan(s) fiduciary net position (if applicable)  |  | 124,661,230.00                      |                             |
|                | c: Total/Net OPEB liability (Line 4a minus Line 4b)   |  | 267,466,012.00                      |                             |
|                | d: Is total OPEB liability based on the district's estimate   |  |                                     |                             |
|                | or an actuarial valuation?  |  | Actuarial                           |                             |
|                | e. If based on an actuarial valuation, indicate the measurement date  |  |                                     |                             |
|                | of the OPEB valuation   |  | 6/30/2022                           |                             |
|                |   | Budget Year                                  | 1st Subsequent Year                 | 2nd Subsequent Year         |
| 5,             | OPEB Contributions  | (2024-25)                                    | (2025-26)                           | (2026-27)                   |
|                | a. OPEB actuarially determined contribution (ADC), if available, per  |  |                                     |                             |
|                | actuarial valuation or Alternative Measurement  |  |                                     |                             |
|                | Method  | 29,218,878.00                                | 29,218,878,00                       | 29,218,878.00               |
|                | <ul> <li>OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)</li> </ul> | 26,680,886.13                                | 29,218,878.00                       | 29,218,878.00               |
|                | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)   | 15,832,886,00                                | 17,012,160.00                       | 17,828,421.00               |
|                | d, Number of retirees receiving OPEB benefits   | 3,199.00                                     | 3,199.00                            | 3,199.00                    |

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| S7B. | Identification | of the District's | Unfunded | Liability fo | r Self-Insurance | Programs |
|------|----------------|-------------------|----------|--------------|------------------|----------|
|------|----------------|-------------------|----------|--------------|------------------|----------|

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

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)

Yes

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:

The District has established a self insurance fund to account for employee vision, dental and worker compensation benefits. The plans are self-insured through a pool and we contract with a third party administrator for benefits processing. The District belongs to a Joint Powers Authority that helps manage the worker's compensation claims to maintain lower costs.

- 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 | ist Subsequent real | Zild Subsequent i cai |
|-------------|---------------------|-----------------------|
| (2024-25)   | (2025-26)           | (2026-27)             |
| 17,804,913. | 00 17,804,913.00    | 17,804,913.00         |
| 17,804,913. | 17,804,913.00       | 17,804,913.00         |

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

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### 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 A  | nalysis of District's Labor Agreements - Certi           | ficated (Non-management) Employees   |                                  |                                 |             |                     |
|--------------|--|--|----------------------------------|---------------------------------|-------------|---------------------|
| DATA ENTRY   | : Enter all applicable data items; there are no ext      |  |                                  |                                 |             |                     |
|              |  | Prior Year (2nd Interim)   | Budget Year                      | 1st Subsequent Year             |             | 2nd Subsequent Year |
|              |  | (2023-24)  | (2024-25)                        | (2025-26)                       |             | (2026-27)           |
|              | ertificated (non-management) full - time = TE) positions | 2265_66  | 2414.45                          | 24                              | 14,45       | 2414.45             |
|              |  |  | -                                |                                 |             |                     |
| Certificated | (Non-management) Salary and Benefit Negoti               | ations   |                                  |                                 |             |                     |
| 1.           | Are salary and benefit negotiations settled for          | the budget year?   |                                  | Yes                             |             |                     |
|              |  | If Yes, and the corresponding public dis<br>been filed with the COE, complete ques     |                                  |                                 |             |                     |
|              |  | If Yes, and the corresponding public dis<br>been filed with the COE, complete ques     |                                  |                                 |             |                     |
|              |  | If No, identify the unsettled negotiation  | s including any prior year unset | tled negotiations and then comp | lete qu     | estions 6 and 7.    |
|              |  |  |                                  |                                 |             |                     |
| Negotiations | Settled  |  |                                  |                                 |             |                     |
| 2a.          | Per Government Code Section 3547.5(a), date              | e of public disclosure board meeting:  |                                  | Feb 06, 2024                    |             |                     |
| 2b.          | Per Government Code Section 3547.5(b), was               | the agreement certified  |                                  |                                 |             |                     |
|              | by the district superintendent and chief busine          | ess official?  |                                  | Yes                             |             |                     |
|              |  | If Yes, date of Superintendent and CB0   | O certification:                 | Feb 07, 2024                    |             |                     |
| 3.           | Per Gov emment Code Section 3547.5(c), was               | a budget revision adopted  |                                  |                                 |             |                     |
| 0.           | to meet the costs of the agreement?                      |  |                                  | Yes                             |             |                     |
|              | to must the doctors. The agreement.                      | If Yes, date of budget revision board a  | doption:                         | Jun 06, 2024                    |             |                     |
|              |  |  |                                  |                                 | Jun         | 1                   |
| 4.           | Period covered by the agreement:                         | Begin Date:  | Jul 01, 2023                     | End Date:                       | 30,<br>2024 |                     |
| 5.           | Salary settlement:                                       | -  | Budget Year                      | 1st Subsequent Year             | -,          | 2nd Subsequent Year |
|              |  |  | (2024-25)                        | (2025-26)                       |             | (2026-27)           |
|              | Is the cost of salary settlement included in th          | ne budget and multiyear  |                                  |                                 |             |                     |
|              | projections (MYPs)?                                      | j ,  | Yes                              | Yes                             |             | Yes                 |
|              | ļ  | One Year Agreement   |                                  |                                 |             |                     |
|              |  | Total cost of salary settlement  | 26936363                         |                                 |             |                     |
|              |  | % change in salary schedule from prior year  | 2.0%                             |                                 |             |                     |
|              |  | or   |                                  | -1                              |             |                     |
|              |  | Multiyear Agreement  |                                  |                                 |             |                     |
|              |  | Total cost of salary settlement  |                                  |                                 |             |                     |
|              |  | % change in salary schedule from<br>prior year (may enter text, such as<br>"Reopener") |                                  |                                 |             |                     |
|              |  |  |                                  |                                 |             |                     |

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

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

| Negotiations No  | ot Settled   |                                       |                     |                     |
|------------------|--|---------------------------------------|---------------------|---------------------|
| 6.               | Cost of a one percent increase in salary and statutory benefits  |                                       |                     |                     |
|                  | _  | Budget Year                           | 1st Subsequent Year | 2nd Subsequent Year |
|                  |  | (2024-25)                             | (2025-26)           | (2026-27)           |
| 7.               | Amount included for any tentative salary schedule increases  |                                       |                     |                     |
|                  |  | Budget Year                           | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated (N  | on-management) Health and Welfare (H&W) Benefits   | (2024-25)                             | (2025-26)           | (2026-27)           |
|                  |  |                                       |                     |                     |
| 1.               | Are costs of H&W benefit changes included in the budget and MYPs?  | Yes                                   | Yes                 | Yes                 |
| 2.               | Total cost of H&W benefits   | 63815396,35                           | 68920628            | 74434278            |
| 3.               | Percent of H&W cost paid by employer   | 100,0%                                | 100.0%              |                     |
| 4.               | Percent projected change in H&W cost over prior year   | 8.8%                                  | 8.8%                | 8,8%                |
| Certificated (N  | on-management) Prior Year Settlements  |                                       |                     |                     |
| Are any new co   | osts from prior year settlements included in the budget?   |                                       |                     |                     |
|                  | If Yes, amount of new costs included in the budget and MYPs  |                                       |                     |                     |
|                  | If Yes, explain the nature of the new costs:   |                                       |                     |                     |
|                  |  |                                       |                     |                     |
|                  |  |                                       |                     |                     |
|                  |  |                                       |                     |                     |
|                  |  | Budget Year                           | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated (N  | Ion-management) Step and Column Adjustments  | (2024-25)                             | (2025-26)           | (2026-27)           |
|                  |  |                                       |                     |                     |
| 1.               | Are step & column adjustments included in the budget and MYPs?   | Yes                                   | Yes                 | Yes                 |
| 2,               | Cost of step & column adjustments  | 3590733                               | 3641004             | 3691978             |
| 3,               | Percent change in step & column over prior year  | 1.4%                                  | 1.4%                | 1.4%                |
|                  |  | Budget Year                           | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated (N  | Ion-management) Attrition (layoffs and retirements)  | (2024-25)                             | (2025-26)           | (2026-27)           |
|                  | Γ  |                                       |                     |                     |
| 1.               | Are savings from attrition included in the budget and MYPs?  | Yes                                   | No                  |                     |
|                  |  |                                       |                     |                     |
| 2.               | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?   | Yes                                   | No                  | No                  |
|                  | the budget and wires?  |                                       |                     |                     |
| Certificated (N  | Ion-management) - Other  |                                       |                     |                     |
| -                | ficant contract changes and the cost impact of each change (i.e., class size, hours of   | employment, leave of absence, bonuses | s, etc.):           |                     |
| Elst other signi | House contract oranges and the cost impact of all of the sign (i.e., |                                       |                     |                     |
|                  |  |                                       |                     |                     |
|                  | 7 <u></u>  |                                       |                     |                     |
|                  |  |                                       |                     |                     |
|                  | \2   |                                       |                     |                     |
|                  | -  |                                       |                     |                     |
|                  |  |                                       |                     |                     |

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

| S8B. Cost Analy   | sis of District's Labor Agreements - Classified       | d (Non-management) Employees   |                                    |                             |                     |
|-------------------|---|--|------------------------------------|-----------------------------|---------------------|
| DATA ENTRY: Er    | nter all applicable data items; there are no extracti | ons in this section.   |                                    |                             |                     |
|                   |   | Prior Year (2nd Interim)   | Budget Year                        | 1st Subsequent Year         | 2nd Subsequent Year |
|                   |   | (2023-24)  | (2024-25)                          | (2025-26)                   | (2026-27)           |
| Number of classi  | fied(non - management) FTE positions                  | 1357,85  | 1910.2                             | 1910.2                      | 1910.2              |
|                   |   |  |                                    |                             |                     |
| ,                 | management) Salary and Benefit Negotiations           |  |                                    | No                          |                     |
| 1∈                | Are salary and benefit negotiations settled for the   | ne budget year?<br>If Yes, and the corresponding public disclo                         | L. Levre documents have been file  |                             | s 2 and 3.          |
|                   |   | If Yes, and the corresponding public disclo  |                                    |                             |                     |
|                   |   | If No, identify the unsettled negotiations in  |                                    |                             |                     |
|                   |   | SEIU and Non-represented 2023-24 and 20  |                                    |                             |                     |
|                   |   | SEIU and Non-represented 2023-24 and 20  | 24-25 III progress. All other clas | Salited dilits have section | 1                   |
|                   |   |  |                                    |                             |                     |
|                   | L   |  |                                    |                             |                     |
| Negotiations Sett |   |  | -                                  |                             |                     |
| 2a.               | Per Government Code Section 3547.5(a), date           | of public disclosure   |                                    |                             |                     |
|                   | board meeting:  |  | -                                  | May 16, 2024                |                     |
| 2b.               | Per Government Code Section 3547,5(b), was t          |  |                                    | .,                          |                     |
|                   | by the district superintendent and chief busines      |  | _                                  | Yes                         |                     |
|                   |   | If Yes, date of Superintendent and CBO of  | ertification:                      |                             |                     |
| 3.                | Per Gov ernment Code Section 3547,5(c), was a         | a budget revision adopted  |                                    |                             |                     |
|                   | to meet the costs of the agreement?                   |  | -                                  | No                          |                     |
|                   |   | If Yes, date of budget revision board adop   | otion:                             |                             |                     |
| 4.                | Period covered by the agreement:                      | Begin Date:  |                                    | End Date:                   |                     |
| 5.                | Salary settlement:                                    |  | Budget Year                        | 1st Subsequent Year         | 2nd Subsequent Year |
|                   |   |  | (2024-25)                          | (2025-26)                   | (2026-27)           |
|                   | Is the cost of salary settlement included in the      | budget and multiyear   |                                    |                             |                     |
|                   | projections (MYPs)?                                   |  | Yes                                | Yes                         | Yes                 |
|                   |   | One Year Agreement   |                                    |                             |                     |
|                   |   | Total cost of salary settlement  | 484394                             | 484394                      | 484394              |
|                   |   | % change in salary schedule from prior year  | 2%                                 |                             |                     |
|                   |   | or   |                                    |                             |                     |
|                   |   | Multiyear Agreement  |                                    |                             |                     |
|                   |   | Total cost of salary settlement  |                                    |                             |                     |
|                   |   | % change in salary schedule from prior<br>year (may enter text, such as<br>"Reopener") |                                    |                             |                     |
|                   | _   | Identify the source of funding that will be  | used to support multiyear salar    | y commitments:              |                     |
|                   |   |  |                                    |                             |                     |

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

| Negotiations Not    | <u>Settled</u>  |  |                     |                     |
|---------------------|---|--|---------------------|---------------------|
| 6.                  | Cost of a one percent increase in salary and statutory benefits                   | 1233973                                |                     |                     |
|                     |   | Budget Year                            | 1st Subsequent Year | 2nd Subsequent Year |
|                     |   | (2024-25)                              | (2025-26)           | (2026-27)           |
| 7.                  | Amount included for any tentative salary schedule increases                       | 0.00                                   | 0,00                | 0,00                |
|                     | L.  | Budget Year                            | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non-    | management) Health and Welfare (H&W) Benefits                                     | (2024-25)                              | (2025-26)           | (2026-27)           |
|                     |   |  |                     |                     |
| 1.                  | Are costs of H&W benefit changes included in the budget and MYPs?                 | Yes                                    | Yes                 | Yes                 |
| 2.                  | Total cost of H&W benefits  | 38188597                               | 41243685            | 44543180            |
| 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                              | 8.8%                                   | 8.8%                | 8.8%                |
| Classified (Non-    | management) Prior Year Settlements  |  |                     |                     |
| Are any new cost    | ts from prior year settlements included in the budget?                            | No                                     |                     |                     |
|                     | If Yes, amount of new costs included in the budget and MYPs                       |  |                     |                     |
|                     | If Yes, explain the nature of the new costs:                                      |  |                     |                     |
|                     |   |  |                     |                     |
|                     |   |  |                     |                     |
|                     |   |  |                     |                     |
|                     |   | Budget Year                            | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non-    | -management) Step and Column Adjustments  | (2024-25)                              | (2025-26)           | (2026-27)           |
| Olassines (iteli    |   |  | T T                 |                     |
| 1.                  | Are step & column adjustments included in the budget and MYPs?                    | Yes                                    | Yes                 | Yes                 |
| 2.                  | Cost of step & column adjustments   | 61666                                  | 61710               | 61753               |
| 3.                  | Percent change in step & column over prior year                                   | .7%                                    | 7.0%                | 7.0%                |
|                     |   | Budget Year                            | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non     | -management) Attrition (layoffs and retirements)                                  | (2024-25)                              | (2025-26)           | (2026-27)           |
| •                   |   |  |                     |                     |
| 1,                  | Are savings from attrition included in the budget and MYPs?                       | Yes                                    | No                  | No                  |
|                     |   |  |                     |                     |
| 2.                  | Are additional H&W benefits for those laid-off or retired employees included in   | Yes                                    | No                  | No                  |
|                     | the budget and MYPs?  |  |                     |                     |
|                     |   |  |                     |                     |
|                     |   |  |                     |                     |
| •                   | -management) - Other  |  |                     |                     |
| List other signific | cant contract changes and the cost impact of each change (i.e., hours of employme | ent, leave of absence, bonuses, etc.): |                     |                     |
|                     | ( <del></del>   |  |                     |                     |
|                     |   |  |                     |                     |
|                     | <del></del>   |  |                     |                     |
|                     |   |  |                     |                     |
|                     | \   |  |                     |                     |
|                     |   |  |                     |                     |

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

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| SBC, Cost Analy       | S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees   |  |                                   |                                  |                     |  |
|-----------------------|--|--|-----------------------------------|----------------------------------|---------------------|--|
|                       | nter all applicable data items; there are no extracti  |  |                                   |                                  |                     |  |
|                       |  | Prior Year (2nd Interim)   | Budget Year                       | 1st Subsequent Year              | 2nd Subsequent Year |  |
|                       |  | (2023-24)  | (2024-25)                         | (2025-26)                        | (2026-27)           |  |
| Number of manage      | gement, supervisor, and confidential FTE   | 290.8  | 376,55                            | 376.55                           | 376.55              |  |
|                       | . 10 5 1 1 1   |  |                                   |                                  |                     |  |
|                       | pervisor/Confidential  |  |                                   |                                  |                     |  |
| Salary and Bene<br>1. | Are salary and benefit negotiations settled for t  | he budget v.ear?   |                                   | Yes                              |                     |  |
| 1.                    |  | If Yes, complete question 2.   | L                                 |                                  |                     |  |
|                       |  | If No, identify the unsettled negotiations in  | ncluding any prior year unsettled | negotiations and then complete o | uestions 3 and 4.   |  |
|                       | Γ  | ,  |                                   |                                  |                     |  |
|                       |  |  |                                   |                                  |                     |  |
|                       |  |  |                                   |                                  |                     |  |
|                       | (L   | If n/a, skip the remainder of Section SBC  |                                   |                                  |                     |  |
| Negotiations Sett     |  |  |                                   |                                  |                     |  |
| 2.                    | Salary settlement:   |  | Budget Year                       | 1st Subsequent Year              | 2nd Subsequent Year |  |
|                       | ·  |  | (2024-25)                         | (2025-26)                        | (2026-27)           |  |
|                       | Is the cost of salary settlement included in the   | budget and multiyear   |                                   |                                  |                     |  |
|                       | projections (MYPs)?  |  | Yes                               | Yes                              | Yes                 |  |
|                       |  | Total cost of salary settlement  |                                   |                                  |                     |  |
|                       |  | % change in salary schedule from prior<br>year (may enter text, such as<br>"Reopener") |                                   |                                  |                     |  |
| Negotiations Not      | Settled  |  |                                   |                                  |                     |  |
| 3.                    | Cost of a one percent increase in salary and st  | atutory benefits   |                                   |                                  |                     |  |
|                       |  |  | Budget Year                       | 1st Subsequent Year              | 2nd Subsequent Year |  |
|                       |  |  | (2024-25)                         | (2025-26)                        | (2026-27)           |  |
| 4.                    | Amount included for any tentative salary sche  | dule increases   | 2696708                           |                                  |                     |  |
| Management/Su         | pervisor/Confidential  |  | Budget Year 1st Subsequent Year   |                                  | 2nd Subsequent Year |  |
| Health and Welf       | fare (H&W) Benefits  |  | (2024-25)                         | (2025-26)                        | (2026-27)           |  |
|                       | A STORY DESCRIPTION OF THE STORY OF THE STOR | the hudget and MVDe2   | Yes                               | Yes                              | Yes                 |  |
| 1.<br>2.              | Are costs of H&W benefit changes included in<br>Total cost of H&W benefits   | the budget and wit es?   | 8322259                           | 8988040                          | 9707083             |  |
|                       |  |  | 100,0%                            | 100.0%                           | 100.0%              |  |
| 3.<br>4.              | Percent of H&W cost paid by employer  Percent projected change in H&W cost over pr   | ior vear   | 8.8%                              | 8,8%                             | 8,6%                |  |
|                       |  | or year  | Budget Year                       | 1st Subsequent Year              | 2nd Subsequent Year |  |
|                       | pervisor/Confidential  |  | (2024-25)                         | (2025-26)                        | (2026-27)           |  |
| Step and Colum        | an Adjustments   |  | (=====,                           |                                  |                     |  |
| 14                    | Are step & column adjustments included in the  | budget and MYPs?   | Yes                               | Yes                              | Yes                 |  |
| 2.                    | Cost of step and column adjustments  |  | 35777                             | 35802                            | 35827               |  |
| 3.                    | Percent change in step & column over prior ye  | ar   | .7%                               | _7%                              | .7%                 |  |
| Management/Su         | pervisor/Confidential  |  | Budget Year                       | 1st Subsequent Year              | 2nd Subsequent Year |  |
|                       | (mileage, bonuses, etc.)   |  | (2024-25)                         | (2025-26)                        | (2026-27)           |  |
|                       |  |  |                                   |                                  | N                   |  |
| 100                   | Are costs of other benefits included in the bud  | get and MYPs?  | No                                | No                               | No                  |  |
| 2.                    | Total cost of other benefits   |  |                                   |                                  |                     |  |

Percent change in cost of other benefits over prior year

3.

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

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## S9. Local Control and Accountability Plan (LCAP)

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

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

#### S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

| Yes          |   |
|--------------|---|
| Jun 20, 2024 | 4 |

Yes

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

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| ADDITIONAL F                                    | ISCAL INDICATORS  |  |  |
|---|---|--|--|
| The following fis reviewing agency Criterion 2. | cal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer y to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for | to any single indicator does not necessarily suggest a cause for<br>items A1 through A9 except item A3, which is automatically com | concern, but may alert the pleted based on data in |
| A1.   | Do cash flow projections show that the district will end the budget year with a   |  |  |
|   | negative cash balance in the general fund?  | Yes  |  |
| A 2.  | 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  | Yes  |  |
|   | are expected to exceed the projected state funded cost-of-living adjustment?  |  |  |
| A6.   | Does the district provide uncapped (100% employer paid) health benefits for current or  |  |  |
|   | retired employees?  | Yes  |  |
| A7.   | Is the district's financial system independent of the county office system?   |  |  |
|   |   | Yes  |  |
| 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?   | Yes  |  |
| 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

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

|   | Funds 01, 09, and 62 |                                 |  |                         |
|---|----------------------|---------------------------------|--|-------------------------|
| Section I -<br>Expenditures   | Goals                | Functions                       | Objects                                  | 2023-24<br>Expenditures |
| A. Total state,<br>federal, and<br>local<br>expenditures<br>(all resources)                                       | All                  | All                             | 1000-<br>7999                            | 898,355,913.75          |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All                  | АШ                              | 1000-<br>7999                            | 142,860,264.56          |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) |                      |                                 |  |                         |
| 1.<br>Community<br>Services   | All                  | 5000-5999                       | 1000-<br>7999                            | 188,362.54              |
| 2. Capital<br>Outlay  | All except 7100-7199 | All except 5000-5999            | 6000-<br>6999<br>except<br>6600,<br>6910 | 10,132,231.43           |
| 3. Debt<br>Service  | All                  | 9100                            | 5400-<br>5450,<br>5800,<br>7430-<br>7439 | 10,300.00               |
| 4. Other<br>Transfers<br>Out  | All                  | 9200                            | 7200-<br>7299                            | 0.00                    |
| 5. Interfund<br>Transfers<br>Out  | All                  | 9300                            | 7600-<br>7629                            | 2,582,536.79            |
|   |                      | 9100                            | 7699                                     |                         |
| 6. All Other<br>Financing<br>Uses   | All                  | 9200                            | 7651                                     | 0.00                    |
| 7.<br>Nonagency   | 7100-7199            | All except 5000-5999, 9000-9999 | 1000-<br>7999                            | 192,664.96              |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)     | All                  | All                             | 8710                                     | 0.00                    |

# Budget, July 1 Sacramento City Unified 2023-24 Estimated Actuals Sacramento County Every Student Succeeds Act Maintenance of Effort Expenditures

| 9. Supplemental expenditures made as a result of a Presidentially declared disaster                         | Manually entered. Must not includ | e expenditures in lines B, C1-C8, D1, or D2. |                                 |   |
|---|-----------------------------------|--|---------------------------------|---|
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)            |                                   |  |                                 | 13,106,095.72                             |
| D. Plus<br>additional MOE<br>expenditures:  |                                   | 1  | 1000-<br>7143,<br>7300-<br>7439 |   |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)              | All                               | All  | minus<br>8000-<br>8699          | 2,507,136.26                              |
| Expenditures     to cover     deficits for     student body     activities                                  | Manually entered. Must no         | t include expenditures in lines A or D1.     |                                 |   |
| E. Total<br>expenditures<br>subject to MOE<br>(Line A minus<br>lines B and<br>C10, plus lines<br>D1 and D2) |                                   |  |                                 | 744,896,689.73                            |
| Section II -<br>Expenditures<br>Per ADA   |                                   |  |                                 | 2023-24<br>Annual<br>ADA/Exps.<br>Per ADA |
| A. Average<br>Daily<br>Attendance<br>(Form A,<br>Annual ADA<br>column, sum<br>of lines A6 and<br>C9)        |                                   |  |                                 | 35,315.09                                 |
| B. Expenditures per ADA (Line I.E divided by Line II.A)   |                                   |  |                                 | 21,092.87                                 |

Line II.A)

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

Sacramento City Unified Sacramento County

| Section III -              |                |           |
|----------------------------|----------------|-----------|
| Calculation                |                |           |
| (For data                  |                |           |
| collection                 | Total          | Per ADA   |
| only. Final                |                |           |
| determination              |                |           |
| will be done               |                |           |
| by CDE)                    |                |           |
| A. Base                    |                |           |
| expenditures               |                |           |
| (Preloaded                 |                |           |
| expenditures               |                |           |
| from prior y ear           |                |           |
| official CDE               |                |           |
| MOE                        |                |           |
| calculation).              |                |           |
| (Note: If the              |                |           |
| prior y ear MOE            |                |           |
| was not met,               |                |           |
| CDE has                    |                |           |
| adjusted the               |                |           |
| prior y ear base           |                |           |
| to 90 percent              |                |           |
| of the                     |                |           |
| preceding prior            |                |           |
| y ear amount               |                |           |
| rather than the            |                |           |
| actual prior               |                |           |
| year                       |                |           |
| expenditure                | 562,226,200.30 | 16,755.86 |
| amount.)                   | 362,220,200.30 | 10,700.00 |
| 1.                         |                |           |
| Adjustment                 |                |           |
| to base                    |                |           |
| expenditure                |                |           |
| and                        |                |           |
| expenditure                |                |           |
| per ADA                    |                |           |
| amounts for                |                |           |
| LEAs failing               |                |           |
| prior y ear                |                |           |
| MOE                        |                |           |
| calculation                |                |           |
| (From                      | 0.00           | 0.00      |
| Section IV)                |                | 0.00      |
| 2. Total                   |                |           |
| adjusted                   |                |           |
| base                       |                |           |
| expenditure                |                |           |
| amounts                    |                |           |
| (Line A plus               |                | 10 755 00 |
| Line A.1)                  | 562,226,200.30 | 16,755.86 |
| B. Required                |                |           |
| effort (Line A.2           |                |           |
| times 90%)                 | 506,003,580.27 | 15,080.27 |
| I -                        |                |           |
| C. Current                 |                |           |
| y ear                      |                |           |
| expenditures               |                |           |
| (Line I.E and              | 744,896,689.73 | 21,092.87 |
| Line II.B)                 | (44,000,000,13 | 21,002.07 |
| D. MOE                     |                |           |
| deficiency                 |                |           |
| amount, if any             |                |           |
| (Line B minus              |                |           |
| · ·                        |                |           |
| Line C) (If                |                |           |
| Line C) (If negative, then | 0.00           | 0.00      |

Sacramento City Unified Sacramento County

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

34 67439 0000000 Form ESMOE F8BTFRR93S(2024-25)

| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met            |                         |
|---|--------------------|-------------------------|
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two  | 0.00%              | 0.00%                   |
| percentages)  SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)   | 8.00%              | 0.0070                  |
| Description of Adjustments  | Total Expenditures | Expenditures<br>Per ADA |
|   |                    |                         |
|   |                    |                         |
|   |                    |                         |
| Total adjustments to base expenditures  | 0.00               | 0.00                    |

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

34 67439 0000000 Form ICR F8BTFRR93S(2024-25)

# Part I - General Administrative Share of Plant Services Costs

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

17.651,530,84

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

### B. Salaries and Benefits - All Other Activities

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

608,717,424.78

C. Percentage of Plant Services Costs Attributable to General Administration

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

2.90%

### Part II - Adjustments for Employment Separation Costs

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

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

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

## A. Normal Separation Costs (optional)

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

# B. Abnormal or Mass Separation Costs (required)

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

Entry required

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

# A. Indirect Costs

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

24,363,952.07

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

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

6,003,994.27

| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)  | 164,000.00      |
|--|-----------------|
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)   | 0.00            |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)  | ( <del></del> ) |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)   | 1,916,828.52    |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)   | S               |
| (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  | 4,430.62        |
| 7. Adjustment for Employment Separation Costs  |                 |
| a. Plus: Normal Separation Costs (Part II, Line A)   | 0.00            |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)   | 0.00            |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)   | 32,453,205.48   |
| 9. Carry-Forward Adjustment (Part IV, Line F)  | 3,345,935.25    |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)   | 35,799,140.73   |
| B. Base Costs  |                 |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  | 460,703,019.15  |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)   | 111,372,510.21  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)  | 87,947,822.78   |
|  | 5,652,072.20    |
| 4. Ancillary Services (Functions 4000–4999, objects 1000-5999 except 5100)   | 188,362,54      |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)   | <del></del>     |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)  | 0.00            |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)  | 6,995,455.73    |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)   | 0.00            |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)   |                 |
| (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,   |                 |
| resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  | 3,196,584.66    |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)   |                 |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals  |                 |
| except 0000 and 9000, objects 1000-5999)   | 428,528.16      |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)   | - / /           |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  | 64,180,706.74   |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)  |                 |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 161,549.38      |
| 13. Adjustment for Employment Separation Costs   |                 |
| a. Less: Normal Separation Costs (Part II, Line A)   | 0.00            |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)   | 0.00            |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)   | 0.00            |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)   | 7,643,572.82    |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)   | 20,433,855.52   |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)   | 22,409,877.73   |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 0.00            |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)  | 791,313,917.62  |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment   | 9               |
| (For information only - not for use when claiming/recovering indirect costs)   |                 |
| (Line A8 divided by Line B19)  | 4.10%           |
| D. Preliminary Proposed Indirect Cost Rate   | <del></del>     |
| (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)  |                 |
| (Line A10 divided by Line B19)   | 4.52%           |
| Part IV - Carry-forward Adjustment   |                 |
| The second secon |                 |

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

| _ |  |                |
|---|--|----------------|
|   | the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the           |                |
|   | approved rate was based.   |                |
|   | Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for |                |
|   | use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,      |                |
|   | or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than        |                |
| ı | the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.   |                |
|   | A. Indirect costs incurred in the current year (Part III, Line A8)   | 32,453,205.48  |
|   | B. Carry-forward adjustment from prior year(s)   |                |
|   | 1. Carry-forward adjustment from the second prior year   | (3,310,436.52) |
|   | 2. Carry-forward adjustment amount deferred from prior year(s), if any   | 0.00           |
|   | C. Carry-forward adjustment for under- or over-recovery in the current year  |                |
|   | 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect                                   |                |
|   | cost rate (3.26%) times Part III, Line B19); zero if negative  | 3,345,935.25   |
|   | 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of   |                |
| ı | (approved indirect cost rate (3.26%) times Part III, Line B19) or (the highest rate used to  |                |
|   | recover costs from any program (3.26%) times Part III, Line B19); zero if positive   | 0.00           |
|   | D. Preliminary carry-forward adjustment (Line C1 or C2)  | 3,345,935.25   |
|   | E. Optional allocation of negative carry-forward adjustment over more than one year  |                |
|   | Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which                 |                |
|   | the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that             |                |
|   | the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more             |                |
|   | than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.            |                |
|   | Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward   |                |
|   | adjustment is applied to the current year calculation:   | not applicable |
|   | Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward  |                |
|   | adjustment is applied to the current year calculation and the remainder  |                |
|   | is deferred to one or more future years:   | not applicable |
|   | Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward   |                |
|   | adjustment is applied to the current year calculation and the remainder  |                |
|   | is deferred to one or more future years:   | not applicable |
|   | LEA request for Option 1, Option 2, or Option 3  |                |
|   |  | 1              |
|   | F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if   |                |
|   | Option 2 or Option 3 is selected)  | 3,345,935.25   |
| I |  |                |

# Budget, July 1 2023-24 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approv ed indirect cost

rate: 3.26%

Highest rate used in any

|             |      |          |   | used in any<br>program:                                       | 3.26%        |
|-------------|------|----------|---|---|--------------|
| \- <u>-</u> | Fund | Resource | Eligible<br>Expenditures<br>(Objects<br>1000-5999<br>except 4700<br>& 5100) | Indirect<br>Costs<br>Charged<br>(Objects<br>7310 and<br>7350) | Rate<br>Used |
|             | 01   | 2600     | 11,967,648.26   | 389,241.66  | 3,25%        |
|             | 01   | 3010     | 21,865,065.60   | 713,135,95  | 3.26%        |
|             | 01   | 3182     | 1,695,492.11  | 55,185.24   | 3.25%        |
|             | 01   | 3213     | 43,730,373.36   | 1,427,177.45  | 3.26%        |
|             | 01   | 3310     | 3,400,487.76  | 110,598.82  | 3.25%        |
|             | 01   | 3311     | 372,324.87  | 12,138.13   | 3.26%        |
|             | 01   | 3312     | 634,429.78  | 20,150.00   | 3.18%        |
|             | 01   | 3315     | 223,560.00  | 7,288.00  | 3.26%        |
|             | 01   | 3318     | 39,512.88   | 1,288.12  | 3.26%        |
|             | 01   | 3327     | 462,036.53  | 15,063.47   | 3.26%        |
|             | 01   | 3345     | 1,622.09  | 52.91   | 3,26%        |
|             | 01   | 3386     | 30,021.00   | 979.00  | 3.26%        |
|             | 01   | 3395     | 23,970.13   | 781.47  | 3.26%        |
|             | D1   | 3410     | 210,399.36  | 6,858.34  | 3.26%        |
|             | 01   | 3550     | 382,969.88  | 12,454.91   | 3.25%        |
|             | 01   | 4035     | 2,898,947.74  | 94,506.00   | 3.26%        |
|             | D1   | 4124     | 2,336,485.91  | 71,311.86   | 3.05%        |
|             | 01   | 4127     | 2,891,097.86  | 94,244.76   | 3.26%        |
|             | 01   | 4201     | 75,669.79   | 2,465.00  | 3.26%        |
|             | 01   | 4203     | 1,697,419.89  | 55,318.15   | 3.26%        |
|             | 01   | 4510     | 34,156.00   | 1,113.00  | 3.26%        |
|             | 01   | 5630     | 74,635.41   | 2,433.11  | 3.26%        |
|             | 01   | 5632     | 20,549.94   | 131.24  | 0.64%        |
|             | 01   | 5634     | 180,778.00  | 5,893.00  | 3.26%        |
|             | 01   | 5810     | 383,290.31  | 12,485.02   | 3.26%        |
|             | 01   | 6010     | 1,424,611.89  | 46,137.23   | 3.24%        |
|             | 01   | 6053     | 1,967,990.05  | 64,086.07   | 3.26%        |
|             | 01   | 6266     | 2,158,104.97  | 68,718.65   | 3.18%        |
|             | 01   | 6332     | 2,208,757.93  | 72,083.28   | 3.26%        |
|             | 01   | 6378     | 34,699.43   | 1,130.00  | 3.26%        |
|             | 01   | 6385     | 217,420.98  | 7,088.00  | 3.26%        |
|             | 01   | 6386     | 48,421.00   | 1,579.00  | 3.26%        |
|             | 01   | 6387     | 4,189,293.70  | 136,268.56  | 3.25%        |
|             | 01   | 6388     | 112,922.57  | 3,681.00  | 3.26%        |
|             | 01   | 6500     | 93,541,398.17   | 3,049,448.97  | 3.26%        |
|             | 01   | 6520     | 361,490.41  | 11,784.59   | 3.26%        |
|             | 01   | 6546     | 2,383,468.88  | 77,700.86   | 3.26%        |
|             | 01   | 6695     | 399,452.00  | 13,022.00   | 3.26%        |
|             |      |          |   |   |              |

 Budget, July 1

 Sacramento City Unified Sacramento County
 Exhibit A: Indirect Cost Rates Charged to Programs

 01
 7085
 816,341

 01
 7220
 891,244

 01
 7339
 193,685

| 01 | 7085 | 816,341.07    | 26,455.15  | 3.24% |
|----|------|---------------|------------|-------|
| 01 | 7220 | 891,244.29    | 28,373.51  | 3.18% |
| 01 | 7339 | 193,685.31    | 6,314.69   | 3.26% |
| 01 | 7412 | 1,302,993.78  | 42,495.54  | 3.26% |
| 01 | 7413 | 838,157.17    | 27,023.83  | 3.22% |
| 01 | 8150 | 18,662,055.82 | 493,680.54 | 2.65% |
| 01 | 9010 | 3,550,080.91  | 115,676.00 | 3.26% |
| 09 | 2600 | 1,844,233.51  | 55,848.43  | 3.03% |
| 09 | 6053 | 246,667.00    | B,033.40   | 3.26% |
| 09 | 6266 | 262,295.75    | 8,263.29   | 3.15% |
| 09 | 7339 | 81,221.00     | 2,647.80   | 3.26% |
| 09 | 7388 | 10,124.57     | 318.96     | 3.15% |
| 09 | 9010 | 4,938.80      | 158.00     | 3.20% |
| 11 | 3555 | 33,648.31     | 1,095.69   | 3.26% |
| 11 | 5810 | 757,755.39    | 18,581.39  | 2.45% |
| 11 | 6391 | 1,739,582.85  | 56,697.36  | 3.26% |
| 11 | 9010 | 2,214,133.31  | 10,705.00  | 0.48% |
| 12 | 5025 | 849,034.00    | 27,678.00  | 3.26% |
| 12 | 5050 | 43,867.00     | 1,430.00   | 3.26% |
| 12 | 5058 | 18,799.01     | 613.01     | 3.26% |
| 12 | 5059 | 241,139.00    | 7,861.00   | 3.26% |
| 12 | 5066 | 498,984.69    | 16,261.31  | 3.26% |
| 12 | 5160 | 146,924.70    | 4,790.00   | 3.26% |
| 12 | 5210 | 6,826,640.26  | 222,403.59 | 3.26% |
| 12 | 6052 | 14,526.00     | 474.00     | 3.26% |
| 12 | 6105 | 8,927,080.47  | 259,045.24 | 2.90% |
| 12 | 6127 | 603,301.77    | 19,599.23  | 3.25% |
| 12 | 6160 | 21,689.00     | 707.00     | 3.26% |
| 12 | 7810 | 1,226,467.00  | 39,983.00  | 3.26% |
| 12 | 9010 | 738,208.50    | 19,972.58  | 2.71% |
| 13 | 5310 | 21,049,518.49 | 654,620.23 | 3.11% |
| 13 | 5320 | 791,920.20    | 1,000.00   | 0.13% |
| 13 | 5330 | 422,213.31    | 11,698.95  | 2.77% |
| 13 | 9010 | 48,345.83     | 1,332.87   | 2.76% |
|    |      |               |            |       |

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F8BTFRR93S(2024-25)

## Budget, July 1 2023-24 Estimated Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

| Description   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals        |
|---|---------------------------------------|---|---|--|---------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR                                      |                                       |   |   |  |               |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                             | 0.00  |   | 5,629,026.17   | 5,629,026.17  |
| 2. State Lottery Revenue  | 8560                                  | 6,430,929.22                                |   | 2,540,410.80   | 8,971,340.02  |
| 3. Other Local Revenue  | 8600-8799                             | 0.00  |   | 0.00   | 0.00          |
| 4. Transfers from Funds of Lapsed/Reorganized Districts                       | 8965                                  | 0.00  |   | 0.00   | 0.00          |
| 5. Contributions from Unrestricted Resources (Total must be zero)             | 8980                                  | 0.00  |   |  | 0.00          |
| 6. Total Available (Sum Lines A1 through A5)                                  |                                       | 6,430,929.22                                | 0.00  | 8,169,436.97   | 14,600,366.19 |
| B. EXPENDITURES AND OTHER FINANCING USES                                      |                                       |   |   |  |               |
| 1. Certificated Salaries  | 1000-1999                             | 5,008,297.00                                |   | 0.00   | 5,008,297.00  |
| 2. Classified Salaries  | 2000-2999                             | 0.00  |   | 0.00   | 0.00          |
| 3. Employ ee Benefits   | 3000-3999                             | 1,130,186.00                                |   | 0.00   | 1,130,186.00  |
| 4. Books and Supplies   | 4000-4999                             | 0.00  |   | 7,832,955.35   | 7,832,955.35  |
| 5. a. Services and Other Operating Expenditures (Resource<br>1100)            | 5000-5999                             | 0.00  |   |  | 0.00          |
| b. Services and Other Operating Expenditures (Resource<br>6300)               | 5000-5999, except<br>5100, 5710, 5800 |   |   | 3,000.00   | 3,000.00      |
| c. Duplicating Costs for Instructional Materials (Resource<br>6300)           | 5100, 5710, 5800                      |   |   | 17,422.00  | 17,422.00     |
| 6. Capital Outlay   | 6000-6999                             | 0.00  |   | 0.00   | 0.00          |
| 7. Tuition  | 7100-7199                             | 0.00  |   |  | 0.00          |
| 8. Interagency Transfers Out  |                                       |   |   |  |               |
| a. To Other Districts, County Offices, and Charter Schools                    | 7211, 7212, 7221,<br>7222, 7281, 7282 | 0.00  |   |  | 0.00          |
| b. To JPAs and All Others   | 7213, 7223, 7283,<br>7299             | 0.00  |   |  | 0.00          |
| 9. Transfers of Indirect Costs  | 7300-7399                             | 0.00  | 0 1 8   |  | 0.00          |
| 10. Debt Service  | 7400-7499                             | 0.00  |   |  | 0.00          |
| 11. All Other Financing Uses  | 7630-7699                             | 0.00  |   |  | 0.00          |
| 12. Total Expenditures and Other Financing Uses (Sum Lines<br>B1 through B11) |                                       | 6,138,483.00                                | 0.00  | 7,853,377.35   | 13,991,860.35 |
| C. ENDING BALANCE (Must equal Line A6 minus Line<br>B12)                      | 979Z                                  | 292,446.22                                  | 0,00  | 316,059.62   | 608,505.84    |

# D. COMMENTS:

No amounts budgeted in R6300 under any object 5000 accounts. Error is invalid. Expenditures are related to lottery instructional materials.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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# Sacramento City Unified School District 2024-25 Adopted Budget

|   |               |                | 101          | and any z co  | 2             |               |               |               |               |
|---|---------------|----------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   | A             | Adopted Budget |              |               | Projection    |               |               | Projection    | 2             |
| Description   |               | 2024-25        |              |               | 2025-26       |               |               | 2026-27       |               |
|   | Unrestricted  | Restricted     | Combined     | Unrestricted  | Restricted    | Combined      | Unrestricted  | Restricted    | Combined      |
| Revenue   |               |                |              |               |               |               |               |               |               |
| General Purpose   | 486,482,344   | 2,688,061      | 489,170,405  | 487,662,339   | 2,688,061     | 490,350,400   | 500,538,205   | 2,688,061     | 503,226,266   |
| Federal Revenue   | 8             | 42,316,186     | 42,316,186   | ( <b>*</b>    | 42,316,186    | 42,316,186    | ¥ï.           | 42,316,186    | 42,316,186    |
| State Revenue   | 17,003,334    | 113,182,286    | 130,185,621  | 17,003,334    | 113,182,286   | 130,185,621   | 17,003,334    | 113,182,286   | 130,185,621   |
| Local Revenue   | 4,145,523     | 2,302,271      | 6,447,794    | 4,145,523     | 2,302,271     | 6,447,794     | 4,145,523     | 2,302,271     | 6,447,794     |
| Total Revenue   | 507,631,201   | 160,488,805    | 668,120,006  | 508,811,196   | 160,488,805   | 669,300,001   | 521,687,062   | 160,488,805   | 682,175,867   |
| Expenditures  |               |                |              |               |               |               |               |               |               |
| Certificated Salaries                                     | 214,636,122   | 89,781,697     | 304,417,820  | 211,687,955   | 84,372,541    | 296,060,496   | 217,071,259   | 85,197,110    | 302,268,369   |
| Classified Salaries                                       | 53,145,775    | 38,985,852     | 92,131,627   | 53,145,775    | 35,077,410    | 88,223,186    | 53,889,816    | 35,982,542    | 89,872,358    |
| Benefits  | 148,187,552   | 97,337,182     | 245,524,734  | 142,660,052   | 98,321,213    | 240,981,265   | 156,583,614   | 95,972,644    | 252,556,259   |
| Books and Supplies  | 9,950,807     | 16,372,434     | 26,323,241   | 9,950,807     | 16,497,312    | 26,448,119    | 9,950,807     | 16,629,558    | 26,580,364    |
| Other Services & Oper.                                    | 30,857,149    | 61,531,435     | 92,388,584   | 28,588,283    | 65,490,007    | 94,078,291    | 30,857,149    | 65,010,541    | 95,867,690    |
| Expenses<br>Carrital Outlay                               | 45 000        | 504 099        | 549,099      | 45.000        | 504.099       | 549.099       | 45,000        | 504,099       | 549,099       |
| Other Outes 7xxx  | 10,535        |                | 10.535       | 10,535        | ì             | 10,535        | 10,535        | *             | 10,535        |
| Transfer of Indirect 73xx                                 | (6.377.293)   | 4.919.791      | (1.457.502)  | (5.531,484)   | 4,073,982     | (1,457,502)   | (6,076,533)   | 4,619,031     | (1,457,502)   |
| Budget Reductions   |               | 14             | . •          |               | (1,965,672)   | (1,965,672)   | E.            | (4,009,563)   | (4,009,563)   |
| Total Expenditures  | 450,455,648   | 309,432,489    | 759,888,137  | 440,556,924   | 302,370,892   | 742,927,816   | 462,331,648   | 299,905,961   | 762,237,609   |
| Deficit/Surplus   | 57,175,554    | (148,943,684)  | (91,768,131) | 68,254,273    | (141,882,088) | (73,627,815)  | 59,355,415    | (139,417,157) | (80,061,742)  |
|   | 9             | ű              | 9            | ,             | ,             | •             | 10.0          |               | 3             |
| Other Sources/(uses)   Transfers in/(out)                 | 3,005,447     | r              | 3,005,447    | 3,005,447     | ¥ 🙀           | 3,005,447     | 3,005,447     | V 4 <b>#</b>  | 3,005,447     |
|   |               |                |              |               |               |               | (120 014 200) | 130 214 300   | î             |
| Contributions to Restricted                               | (120,159,401) | 120,159,401    | -            | (121,949,984) | 121,949,984   | •             | (139,214,309) | 139,214,309   |               |
| Net increase (decrease) in Fund Balance                   | (59,978,400)  | (28,784,283)   | (88,762,683) | (50,690,264)  | (19,932,104)  | (70,622,367)  | (76,853,447)  | (202,848)     | (77,056,295)  |
| Beginning Balance   | 78,167,099    | 123,290,428    | 201,457,527  | 18,188,699    | 94,506,144    | 112,694,844   | (32,501,564)  | 74,574,041    | 42,072,476    |
| Ending Balance  | 18,188,699    | 94,506,144     | 112,694,844  | (32,501,564)  | 74,574,041    | 42,072,476    | (109,355,011) | 74,371,193    | (34,983,819)  |
| Revolving/Stores/Prepaids<br>Reserve for Econ Uncertainty | 15,137,654    |                | 15,137,654   | 14,798,447    |               | 14,798,447    | 15,184,643    |               | 15,184,643    |
| Restricted Programs                                       | Î.            | 94,506,144     | 94,506,144   |               | 74,574,041    | 74,574,041    | •             | 74,371,193    | 74,371,193    |
| Committed   | <b>8</b> 9    |                | (96) - 20    |               |               |               |               |               |               |
| Unanoropriated Fund                                       |               |                | 2004         | (610 000 27)  |               | (47 200 013)  | (174 530 655) |               | (124 539 655) |
| Balance   | 3,051,045     | •              | 3,051,045    | (4/,300,012)  | W.            | (4/200,000,0) | (550,755,651) |               | (ccot/ccter)  |
|   |               |                |              |               |               |               |               |               |               |

|   |                          |              |  |                   |                |              |               | 2024-25 Cash Flow Projection | ow Projection |               |              |              |   |              |              |               |   |               |
|---|--------------------------|--------------|--|-------------------|----------------|--------------|---------------|------------------------------|---------------|---------------|--------------|--------------|---|--------------|--------------|---------------|---|---------------|
| 2024-25 0   | Object Besinnine Balance |              | July 2024  | August 2024       | September 2024 | October 2024 | November 2024 | December 2024                | January 2025  | February 2025 | March 2025   | April 2025   | May 2025                                | June 2025    | Accrual      | Adjustments   | Total<br>Projected                      | Budget        |
| and containing the state of                       | 955.0                    | 355 915 175  | 255 615 176  | 245.302.944       | 253,217,589    | 273,496,427  | 254,916,471   | 235,118,087                  | 270,418,175   | 290,816,488   | 251,867,077  | 236.874,138  | 250,546,817                             | 223,281,209  |              |               |   | ia.           |
|   | 1                        |              |  |                   |                |              |               |                              |               |               |              |              |   |              |              |               |   |               |
| CFF Revenue Sources                               |                          |              |  |                   |                |              |               |                              |               |               |              |              |   |              |              |               | 200000000000000000000000000000000000000 | 200 000 000   |
| nent  | 6108 0108                |              | 13,046,675   | 13,046,675        | 52,007,195     | 23,484,015   | 23,484,015    | 52,007,195                   | 23,484,015    | 23,979,658    | 52,502,839   | 23,979,658   | 23,979,658                              | 52,502,839   | *            |               | 377,549,439                             | 175 047 023   |
|   | 8020-8079                |              |  | (9)               | *              | *            | 187,280       | 19,678,553                   | 49,587,354    | 3,805,182     | 4,108,864    | 46,384,721   | 1,023,565                               | 1,272,319    |              |               | C 759747977 0                           | 125,047,032   |
| Sinds   | 8080-8099                |              |  | 404               | (2,010,607)    | (827,907)    | (910,844)     | (953,598)                    | (229,784)     | 362           | [2,051,388]  | (190,779)    | 379,101                                 | (3,622,476)  | (3,944,281)  |               | (14,381,851) 5                          | (14,381,861)  |
|   | 8100-8299                |              | 1.061.178  | 1.446.151         | 4,645,316      | 1.070,352    | 286,427       | 3,359,137                    | 733,273       | 800 695       | 705,953      | 3,808,483    | 731,779                                 | 9,181,848    | 14,717,281   | -+            | 42.316,186                              | 42 316 186    |
| 1   | 8300-8500                |              | 6 234 532  | 4.126.289         | 9,930,212      | 5,006,344    | 14,073,028    | 18,019,026                   | 7,710,258     | 3,715,615     | 6,070,377    | 11,477,702   | 16,366,030                              | 5,260,164    | (1,846,138)  | 22,042,182    | \$ 129'581'0E1 \$                       | 130,185,621   |
|   | 0000 0000                |              | 263 266  | 95,276            | 263.364        | 189.893      | 307.829       | 872,772                      | 587,694       | 68,114        | 90,940       | 1,038,132    | 147,573                                 | 420,414      | 2,043,524    | ×             | \$ 6,447,794 \$                         | 6,447,794     |
| Ī   | 0000 0000                |              | 2000   |                   |                |              |               |                              |               | 39,364        | 39,364       | 51,149       | 39,364                                  | 1,224,028    | 1,612,176    |               | \$ 3,005,447 \$                         | 3,005,447     |
| Ī   | 0.0000                   |              |  |                   |                |              |               |                              |               |               | 2            |              | *                                       | 4            |              |               |   |               |
| Sources   | 6769-0669                |              |  |                   |                |              |               |                              |               |               |              |              |   |              |              |               | \$ .                                    |               |
| Undelined Objects                                 |                          | 1            | 42 444 444   | 10 714 700        | 50 835 481     | 78.927.697   | 37.427.734    | 92.367.591                   | 81.872.810    | 32,197,237    | 61,466,950   | 86,549,066   | 42,667,069                              | 66,269,136   | 12,582,562   | 22,042,182    | 671,125,453                             | 671,125,453   |
| TOTAL RECEIPTS                                    |                          |              | 40,410,143   | 10,114,183        | 101/201/10     |              |               |                              |               |               |              |              |   |              |              |               | 20                                      |               |
|   | 0000                     |              | 4000 010   | C 442 BED         | 805 889 30     | 26 969 774   | 27 616 364    | 27.952.878                   | 27.752.710    | 197,033,791   | 27,754,968   | 27,423,991   | 24,858,993                              | 43,040,385   | 10,017,890   | . \$          | \$ 304,417,820 \$                       | 304,417,820   |
| sa  | 5661-0001                | 1            | 4,002,019  | 100 001 3         | 000,000        | 6 845 613    | 6 761 782     | 7 449 GR4                    | 6.946.750     | 6.456.235     | 7,560,522    | 6,482,469    | 8,661,679                               | 15,801,036   | 3,669,349    |               | \$ 92,131,627 \$                        | 92,131,627    |
|   | 2000-2999                |              | 3,333,778  | 2,128,791         | 600,000,000    | 0,043,012    | 10 130 511    | 920 453 01                   | 10 250 245    | 30.052.331    | 175.555.05   | 20.130.215   | 18,962,426                              | 22,874,491   | 16,670,459   | \$ 22,042,182 | \$ 245,524,734 \$                       | 245,524,734   |
|   | 3000-3999                |              | 3,351,394  | 5,157,450         | 769,650,61     | 19,030,011   | 116,051,01    | 700 003                      | 1 811 804     | 610-000       | 703 735      | 1,929,912    | 1,729,179                               | 2,889,615    | 12,703,058   |               | \$ 26,323,241 \$                        | 26,323,241    |
| Books and Supplies 400                            | 4000-4999                | -            | 54,916   | 142509            | 7405,007       | TOT'ST/      | 646,010       | 210.00                       | 7 052 747     | C 170 CCE     | CBO COT B    | 5 310 754    | 6 794 910                               | 16.535.248   | 22.748.084   |               | \$ 92.388.584 \$                        | 92 388 584    |
| 50,   | 5000-5999                |              | 719,214  | 2,110,164         | 3,771,308      | 4,103,233    | 8,705,972     | 0,779,314                    | 2,032,747     | 2,170,330     | 2007200      | 45 440       | 66 530                                  | 75.167       | 167.035      |               | 5 549 099 3                             | 549 099       |
| Capital Outlay 600                                | 6659-0009                |              | 4,546  | 11,413            | 10,926         |              | 11,105        | 17,478                       | 23,210        | 63,53         | 23,077       | 10,440       | 1110000                                 | 11.00 (0.1)  | 101          |               | 2 11 446, 96,71 5                       | 11 445 9571   |
| Other Outgo 700                                   | 7000-7499                |              | (120,581)  | (120,581)         | (120,581)      | (120,581)    | (130,581)     | (120,581)                    | (120,581)     | 1120,5411     | (150,381)    | frac'ozri    | 1100,0011                               | (TCC, 2011   | in in        |               | 2                                       |               |
| insfers Out                                       | 7600-7629                |              |  | 4                 |                | +            | 1.0           | . *                          |               |               |              | *            |   |              | -            |               |   |               |
|   | 7630-7699                |              | *  |                   | į.             |              |               |                              |               |               |              |              |   |              |              |               |   |               |
|   |                          |              |  |                   |                |              |               |                              |               |               | 1000         | 000 000 00   | 20,000,000                              | 121 700 101  | 200 970 970  | 23 042 183    | 259 888 513                             | 759 888.117   |
| TOTAL DISBURSEMENTS                               |                          |              | 9,613,040  | 17,872,605        | 500'605'25     | 850,587,038  | 57,733,096    | 62,228,057                   | 61,516,885    | 59,553,476    | 65,066,171   | 61,175,210   | 66,335,143                              | 101,000,000  | CABICALICA   | 26,046,406    | 200000000                               |               |
| D. BALANCE SHEET ITEMS                            |                          |              |  |                   |                |              |               |                              |               |               |              |              |   |              |              |               | Ī                                       |               |
| Assets and Deferred Outflows                      |                          |              |  | 1000              |                |              |               |                              |               |               |              | 000          |   | 001.00       |              |               | 150.050                                 |               |
|   | 111-9199                 | 150,000      | 5,387  | 4,533             | (4,367)        |              | (4,526)       | 25,863                       | (27,718)      | 29,407        | 7,956        | 081,47       | *************************************** | 3,200        |              |               | 43 343 000                              |               |
|   | 9200-9299                | 47,342,909   | 2,405,368  | 10,597,439        | 15,012,145     | 12,937,359   | 463,948       | 1,796,460                    | 232,762       | 5,062,340     | 5,139,430    | 4,630,335    | 920792                                  | (10,410,403) |              |               | 11,376,362                              |               |
| sp  | 9310                     | 1            |  |                   |                |              |               |                              |               |               |              |              | 1000                                    | ***          |              |               | 018101                                  |               |
|   | 9320                     | 103.810      | ,  | 355               | 277            | 21           |               | 45                           |               | 9,005         | 9,437        | 9,426        | 130                                     | 1600         | 250          |               | 16.387                                  |               |
| Prepaid Expenditures                              | 9330                     | 36,252       | 36,382   | ×                 | *              | ν.           |               |                              |               |               |              |              | -                                       | ,            |              |               | 20700                                   |               |
|   | 9340                     |              |  | 4                 |                |              |               | ٠                            | 2             | Y             |              | -            |   |              |              |               | Ī                                       |               |
| Resources   | 9490                     |              |  |                   |                | (*)          |               |                              |               |               |              | -            |   |              |              |               | T                                       | À             |
| Undefined Objects                                 |                          |              |  |                   |                |              |               |                              |               |               | -            | -            |   |              |              |               | 400 000                                 |               |
| SUBTOTAL ASSETS                                   | 92.6                     | 47,633,002   | 2,447,038  | 10,602,327        | 15,008,056     | 12,936,457   | 659,423       | 1,322,369                    | 205,044       | 5,111,152     | 5,156,822    | 4,714,941    | 281,978                                 | (10,632,604) |              |               | 47,633,002                              |               |
| Habilities and Deferred Inflows                   |                          |              |  |                   |                |              |               |                              |               |               |              |              |   | 1            |              |               | 100,000,000                             |               |
|   | 9500-9599                | (85,851,826) | (26,656,377)   | (3,529,866)       | (2,055,694)    | (2,852,072)  | 47,555        | 3,838,134                    | [162,605]     | (16,724,373)  | (16,550,538) | (16,418,118) | (9,494,511)                             | 4,454,339    |              |               |   |               |
| 46  | L                        |              |  |                   |                | ,            |               | 100                          |               |               | -            |              |   |              |              |               |   |               |
|   | 9540                     |              |  |                   | +              |              | 9             | .1:                          | 2             | 1967          |              |              |   |              |              |               |   |               |
| 5-000-6   | 9650                     | 14           | č  | *                 |                | *            | +             |                              |               | 4             |              |              |   |              |              |               |   |               |
| Recourter   | 9880                     | -            |  | -                 | 7.             |              | +             |                              | (4)           | ٠             | ×            |              |   |              |              |               |   |               |
| t   |                          |              | 0  |                   |                |              |               | ,                            |               | ,             |              |              |   |              |              | ·             |   |               |
| CHATOTAL LIABILITIES                              | 282                      | (85 851 826) | 126.656.3771   | (3,529,866)       | (2,955,654)    | (2,852,072)  | 47,556        | 3,838,134                    | (162,605)     | (16,724,323)  | (16,550,538) | [16,418,118] | (9,242,511)                             | 6,464,590    | •            |               | (85,861,826)                            |               |
| Konstantine                                       |                          |              |  |                   |                |              |               |                              |               |               |              |              |   |              |              |               | Ţ                                       |               |
| - print   | 9910                     |              |  |                   |                |              |               |                              |               |               |              |              | 7                                       |              |              |               |   |               |
| THEORY  | -                        | (88 228 824) | (24.209.3391   | 7,072,461         | 12,952,362     | 10,054,385   | 876,902       | 5,160,503                    | 42,439        | (11,593,172)  | (11,393,716) | [11,703,177] | (8,980,533)                             |              |              |               | 198,228,824                             | See and a see |
| the special filters                               | 100                      | 1            | 1010 613 3301  | 7.614.645         |                | (18.579.956) | (19,798,383)  | 35,300,037                   | 20,398,363    | [38,949,410]  | (14,992,940) | 13,672,679   | (27,265,609)                            |              | (53,363,313) |               | (126,991,508)                           | (68,762,684)  |
| E. NET INCREASE/DECREASE 8 - C + D                |                          | (18,228,829) | Are not out  | 0004414444        | *              | 354 916 471  | 735 318 087   | 270,418,125                  | 290,816,488   | 251,857,077   | 236,874,138  | 250,546,817  | 223,281,209                             | 182,286,979  |              |               | 1                                       |               |
| FENDING CASH (A+ E)                               |                          | U.           | The state of the s | A SOLIT PROPERTY. | L              |              |               |                              |               |               |              |              |   |              |              |               | \$ 128,923,667                          |               |
| CONTRACTOR BY THE TRACTOR WAS DOUBLE TO SELECT OF | STUDENTS                 |              |  |                   |                |              |               |                              |               |               |              |              |   |              |              |               |   |               |

Sacramento City Unified School District 2024-25 Adopted Budget Cash Flow Projections

|                                     |                              |  |  |  |   |  | THE RESIDENCE AND ADDRESS OF THE PERSON NAMED IN  |  |  |  |  | ľ  |  |                    |             |  |              |
|-------------------------------------|------------------------------|--|--|--|---|--|---|--|--|--|--|--|--|--------------------|-------------|--|--------------|
| Object                              | 2025-26<br>Beginning Balance | July 2025                                | August 2025  | September 2025   | October 2025  | November 2025                                    | December 2025   | January 2026   | February 2026  | March 2026   | April 2026   | May 2026   | June 2026  | Accrual            | Adjustments | Total<br>Projected   | Budget       |
| 9110                                | 182,286,979                  | 182,286,979                              | 176,943,005  | 187,799,979  | 210,607,055   | 195,967,938                                      | 174,727,152   | 208,621,034  | 234,535,784  | 197,786,358  | 183,673,917  | 203,554,749  | 178,598,815  |                    |             | \$   |              |
|                                     | 70                           |  |  |  |   |  |   |  |  | İ  |  |  |  |                    | Ī           |  |              |
|                                     |                              |  |  | 100.00   |   | 41.000.00  | ********  | 22 700 610   | 27 790 S18   | 20 101 334   | 31305000   | 33 340 618   | 50 391 224   |                    |             | 363,631,514 5  | 353,633,514  |
| 8010-8019                           |                              | 12,551,455                               | 17,661,455   | 50,391,224   |   | 42,730,910                                       | 30,331,449  | 20,000,000   | 4 360 606  | 4 505 554  | 01014010   | 1 145 861  | 1 424 262  |                    |             | 141 100 747 \$   | 141 100 747  |
| 8020-8079                           |                              |  | (2)  |  |   | 209,645  | 77.028.510  | 181 EDE CC   | 4,639,602  | A,357,554  | 100,000,000  | 101.011  | 13 633 4363  | (18 C 000 E)       |             | 716 381 8631 6   | 114 181 8511 |
| 8030-8099                           |                              | i C                                      | 202  | (2,010,607)  | (827,907)   | (910,844)  | (973,598)   | (229,784)  | 230  | 15,003,3860  | 1150,7731  | 372,101  | 3,055,4103   | 100 114 74 7 100 1 |             | A 300 300 CA   | 41 316 106   |
| 8100-8299                           |                              | 1,061,178                                | 1,446,151  | 4,645,316  | 1,070,352   | 286,427  | 3,359,137   | 733,273  | \$69,008   | 705,953  | 3,808,483  | 233,779  | 9,181,648  | -                  | п           | 420 405 634 6  | 120.105.531  |
| 6320-8239                           |                              | 6,840,315                                | 1,427,651  | 8,248,893  | 4,158,703   | 11,690,274                                       | 14,968,161  | 6,404,605  | 3,086,511  | 5,042,581  | 9,534,372  | 16,366,030   | 5,260,164  | -                  | н           | 130,185,621  | 130 (63 051  |
| 8600-8799                           |                              | 867,768                                  | 95,776   | 263,364  | 189,893   | 907.879  | 277,278   | \$63,694   | 88,114   | 90,940   | 1.038.132  | 147.573  | 273,377  | 2,220,561          |             | 6,447,794 5  | 6,947,794    |
| 8910 8929                           |                              | ,  | 4  |  | 4   | 2.00   |   |  | 19,354   | 39,364   | 51.149   | 39,364   | 1,224,028  | 1,612,176          |             | 3,002,447  | 3,005,447    |
| 8930-8979                           |                              |  |  |  |   |  | •   | •  | •  | 1  |  | •  |  |                    |             |  | 2            |
|                                     |                              |  | Land State of the  | 200000000000000000000000000000000000000  | Contract Section 5  |  |   |  |  |  |  |  |  |                    | ^           |  |              |
|                                     |                              | 21,430,712                               | 17,630,931   | 161,538,191  | 27,381,659  | 34,373,950                                       | 50,050,812  | 362'562'5E   | 30,833,517   | 58,818,228   | 88,956,065   | 41,600,765   | 64,132,427   | 27,720,712         | 22,042,182  | 672,305,448  | 672,305,448  |
|                                     |                              |  |  |  | 100000000000000000000000000000000000000   | A  |   |  |  |  |  |  |  |                    |             |  |              |
| 1000-1999                           |                              | 2,009,486                                | 5,284,204  | 25,711,433   | 26,183,632  | 26,811,374                                       | 27,138,080  | 26.943,746   | 26,245,783   | 26,945,938   | 26,624,609   | 24,134,378   | 41,785,800   | 10,242,032         |             | 296,060,496 5  | 296,060,496  |
| 2000-2999                           |                              | 3.378.207                                | 4 903 070  | 6533,795   | 6,544,333   | 6.464,192  | 7,121,246   | 6,641,020  | 6,172,092  | 677,722,7  | 6,197,172  | B 280,473  | 15,105,623   | 3 654 184          | -           | - 1  | 88,223,186   |
| 1000.3008                           |                              | 3.269.797                                | \$.031.880   | 18 595,645   | 18,572,536  | 18,673,516                                       | 19,058,457  | 18,781,553   | 19,565,957   | 19,827,576   | 19,640,099   | 18,500,742   | 22,317,559   | -                  | 22,042,182  | - 1  | 240,581,265  |
| Anno Aires                          |                              | 54.170                                   | 143.185  | 1.476.640  | 22222   | 621,879  | 623,772   | 1,820,399  | 934,324  | 200,007  | 1,939,068  | 1,732,383  | 2,903,324  | 12,763,322         |             | 26,448,119 \$  | 26,448,119   |
| STATE LONG                          |                              | 332 348                                  | 5 148 757  | 1. SAO 383   | A 178 277   | 3.773.751  | 6.898.208   | 5,959,789  | 5,765,121  | 8,952,882  | 5,407,883  | 6,919,183  | 16,837,663   | 73,164,127         | *           | 94,078,291 \$  | 94,078,291   |
| 3000 3333                           |                              | 1,36,300                                 | 11 413   | 2000   | 92 828  | 11 105   | 17 67R  | 24.210   | 29.339   | 53.077   | 16,448   | 65,539   | 75,156   | 197,035            |             | 549,099 \$   | 549,099      |
| 6000-6299                           |                              | 4,240                                    | CLPALL COLD  | 0.5501   | 1130 5017   | 1120.0011  | (120 581)   | 1120 5811  | (120 581)  | (120.581)  | (120,581)  | (120,581)  | (120,581)  | (0)                | -           | (1,446,967) \$   | (1,446,967)  |
| 7000-7499                           |                              | (140,301)                                | (100,021)  | (100,001)  | (water)   | (england)  |   |  |  |  |  | 2  | 4  | ٥                  |             | - 2  |              |
| 7600-7629                           |                              |  |  |  |   |  |   |  |  | -  |  |  |  |                    |             |  |              |
| 7630-7699                           |                              |  |  |  |   |  |   |  |  |  |  |  |  |                    |             |  |              |
|                                     |                              |  | 000 000 00   | 00000000   |   | 26 326 336                                       | Cn 736 660  | AE 1 250 GA  | 58 092 035   | 63.593.743   | 59.704.698   | 59,517,117   | 98,904,545   | 67,124,466         | 22,042,182  | 744,893,487  | 744,893,467  |
|                                     | ,                            | 9,829,002                                | 17,401,929   | Obr'gbn'gs   |   | 30,633,630                                       | oroins in   | and the state of t |  |  |  |  |  |                    |             |  |              |
|                                     |                              |  |  |  |   |  |   |  |  | Ī  |  |  |  |                    |             |  |              |
|                                     |                              |  |  |  |   |  |   |  |  |  |  |  |  |                    |             |  |              |
| 9111 9199                           |                              | -  |  | ē.   |   | 200 002  |   | OEO COC  | 145 0501   | 6.410  | (170 985)  | 74 956   | 1 345 028  | (173.743.671)      |             | 12.582.562   |              |
| 6560-0026                           |                              | 1.027,654                                | 13,339,072   | 18,895,894   |   | 583,975  | 1,641,864   | 576,363  | (raynas)   | CIN'C  | (rog/cyr)  | OCCUPANT.  | O'CO'CO'C'   | the safety starts  |             |  |              |
| 9310                                | À                            |  | 9  |  | (B)   | •  | 4   |  |  |  | -  |  |  |                    |             | Ī  |              |
| 9320                                |                              |  | 2  | *  |   |  |   |  |  |  |  |  |  |                    |             | I  |              |
| 6330                                |                              |  | ě  |  |   |  |   |  | -  |  |  |  |  |                    |             | Ī  |              |
| 9340                                | 4                            |  |  |  |   |  |   |  |  | 1  |  | -  |  |                    |             |  |              |
| Deferred Dutflows of Resources 9490 |                              | 7)                                       |  |  | •   | 4  |   |  | •  |  | -  | -  |  |                    |             | T  |              |
|                                     |                              |  | (4)  |  |   |  |   |  |  |  | Total State  |  | * ***  | 100 342 6341       |             | 13 503 553   |              |
|                                     | 12,582,562                   | 3,027,654                                | 13,339,072   | 16,895,894   | 16,284,346  | 583,975  | 1,631,864   | 292,979  | (15,069)   | 5,419  | (129,885)  | 16,930   | 2,333,048  | 44,743,073         |             | 14,000,000   |              |
|                                     |                              |  | -  |  |   |  |   |  |  | 100000000000000000000000000000000000000  | the transfer of  | 100.00 0.00  | 14 5 7 0 5 7 41  |                    |             | п  |              |
| 9500-9599                           |                              | (20,473,337)                             | (3,711,102)  | (1,578,869)  |   | 36,525   | 2,947,855   | (124,888)  | (5,475,829)  | (3,342,334)  | (3,240,043)  | (Control )   | In a contract  |                    | Ī           | 1.   |              |
| 9610                                | -                            |  | *  |  | ¥   | 4  |   |  |  |  |  |  |  |                    |             |  |              |
| 9640                                |                              |  | •  |  | -   |  |   |  |  |  |  |  |  | ,                  |             | Ī  |              |
| 9650                                | +                            | ٥  | ×  | (80)   | v.  |  |   |  |  |  |  |  |  |                    |             | ŀ  |              |
| 0696                                |                              | *  | •  |  |   | •  |   |  |  |  |  |  |  |                    | ,           |  |              |
|                                     | 100                          | The second second                        |  | 2.80   |   |  |   | 1000 000   | toco are of  | 100.000.000  | IN SEC. CARL   | 17 11A 020   | 15 £38 £741  |                    |             | (65.945.875)   |              |
|                                     | [65,945,875]                 | (20,473,337)                             |  | (1,578,869)  |   | 36,525   | 2,947,655   | 174,888  | (878/5/8/8)  | (3,342,334)  | 17.500,000   | Constant Constant  | faces weren  |                    |             | 2  |              |
|                                     |                              |  |  |  |   |  |   |  |  |  |  |  |  | 2                  |             |  | 1            |
| 9910                                |                              |  |  |  |   | 207 000  | OUT ATT A   | 120.021  | 10.040.0001  | 10.336.936   | (9 370 535)  | (7.039.083)  | (5.141.646)  | (42.745.671)       |             | (53,363,313)   |              |
|                                     | (53,363,313)                 | (17,445,683)                             |  | 17,317,025   | 14,093,822  | 920,500  | 67/6/5/6  | 100,091  | 12.420,028)  | 1079 114 114   | 10 000 01  | [AEG 220 AC)   | 140 115 7641   | IN2 107.0241       | 100         | (125,951,352) \$   | (72,588,039) |
|                                     | (53,363,313)                 | (5,343,974)                              |  | Ì  | (14,639,147)  | 171,240,7001                                     | 13,633,052  | ALC: COLUMN  | 107 785 159  | 183 673 617  | 303 554 749  | 178 598 815  | 138 483 051  |                    |             |  |              |
|                                     |                              | 176,943,006                              | 18777777   | ı  | 2077987838  | SKULLING   | 200,021,034   | £34,533,004  | 131/100/2000   | to State Control   |  |  | -  |                    |             | 56.335.627   |              |
| d Adjustment                        |                              | 7  |  |  |   |  | Ī   |  |  |  |  |  |  |                    |             |  |              |
|                                     | BECEINING CASH   9110        | 9110 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 192,285,979 11,582,562 11,582,562 11,582,562 11,582,562 11,582,562 11,582,513 | 187,286,5779 182,286,579 182,286,579 182,286,579 182,286,579 182,286,579 182,286,579 182,286,579 182,8 | 187,286,5873 182,286,973 176,843,006 186,845,875 186,844,85 186,845,85 186,845,85 186,845,85 186,845,85 186,845,85 186,845,85 186,845,845 | 187,286,577   170,415,006   187,799,577   210,61 | 187,286,577   187,645,006   187,799,379   210,607,655   185, 185, 185, 185, 185, 185, 185, 185, | 12,286,547   12,286,577   17,546,056   187,796,379   210,607,055   185,987,938   187,987,979   187   | 12,286,577   12,286,777   17,684,696   18,799,979   18,0407,655   18,587,999   174,727,132   174,737   174,7 | Principle Sulvey   Principle   Principle   Principle Sulvey   Princi | Property Solution   17,000,1979   11,000,1 | Table   Tabl | Transpare   Tran | Harden Same        |             | Particle Design   Particle D |              |

Sacramento City Unified School District 2024-25 Adopted Budget Cash Flow Projections

|  |  |   |              |                |                |              |               | 2026-27 Cash Flow Projection            | ow Projection   |  |  |  |              |                |                      |             |                   |              |
|--|--|---|--------------|----------------|----------------|--------------|---------------|---|---|--|--|--|--------------|----------------|----------------------|-------------|-------------------|--------------|
| 2026-27  | Object   | 2026.27<br>Beginning Balance            | July 2026    | August 2026    | September 2026 | October 2026 | November 2026 | December 2026                           | January 2027  | February 2027  | March 2027   | April 2027   | May 2027     | June 2027      | Accrual<br>Projected | Adjustments | Total             | Budget       |
|  | 0110   | 136 403 051                             | 120 483 051  | 178 761 677    | 122 440 156    | 130 127 892  | 83.548.406    | 60,074,194                              | 92,254,115  | 120,021,968  | 82,720,430   | 67,191,386   | 561,502,132  | 63,200,063     |                      |             | \$                | ٠            |
| A RECEIPTS   | OFFICE AND ADDRESS OF THE PERSON NAMED IN COLUMN ADDRESS OF THE PERSON | *************************************** |              |                |                |              |               |   |   |  |  |  |              | 30             |                      |             |                   |              |
| LCF Revenue Sources                                |  |   |              |                |                |              |               |   | HS  |  |  |  |              |                |                      |             |                   | 201 244 700  |
| Principal Apportionment                            | 8010-8019  |   | 12,706,979   | 12,706,979     | 50,540,544     | 22,872,562   | 22,872,562    | 50,540,544                              | 22,872,562  | 22,872,562   | 50,540,544   | 32,872,562   | 22,872,562   | 50,540,544     |                      |             | 5 556,811,900 5   | 364,811,309  |
| Property Tayou                                     | 8020-8079  |   |              | (8)            |                |              | 220'222       | 23,854,567                              | 60,110,356  | 4,612,685  | 4,980,812  | 56,228,088   | 1,240,777    | 1,542,320      |                      |             | 152,795,618       | 152,796,018  |
| Micellaneous funds                                 | R080-8099  |   |              | 404            | (2,010,607)    | (827,907)    | (910,844)     | (863,598)                               | (229,784)   | 296  | (2,051,388)  | (190,779)  | 379,101      | (3,622,476)    | [3.944.781]          |             | (14,381,861) 5    | (14,381,861) |
| Conferral Baconstant                               | 8100-8299  |   | 1.061.178    | 1.446.151      | 4,645,316      | 1,070,352    | 286,427       | 3,359,137                               | 733,273   | 800'695  | 705,953  | 3,808,483  | 671,157      | 9,181,848      | 14,717,281           | _           | - 1               | 42,316,186   |
| Control Original Property                          | 8300-8599  |   | 6.840.815    | 3.427.653      | 8,248,893      | 4,158,703    | 11,690,274    | 14,968,161                              | 6,404,808   | 3,086,511  | 5,042,581  | 9,534,372  | 15,365,030   | 5,260,164      | 13,114,975           | 22,042,182  | \$ 130,185,621 \$ | 130,185,621  |
| Charles State of the Control                       | 8600.8700  |   | 167 765      | 95.276         | 263.364        | 189,893      | 307,829       | 277,278                                 | 587,694   | 88,114   | 90,940   | 1,038,132  | 147,573      | 278,377        | 2,220,561            | +           | -                 | 6,447,794    |
| Other Local Adventues                              | 000000000  |   |              |                |                |              | 100           | ٠                                       | +   | 39,364   | 39,364   | 51,149   | 39,364       | 1,224,028      | 1,512,176            | *           | \$ 3,005,447 \$   | 3.005,447    |
| AN Other Country of the                            | 8920-8929  |   |              |                |                |              | 250           |   | 950   |  |  | 7.00   |              | e e            |                      |             | \$                |              |
| AN UNITED PROMISES                                 | 8320-0313  |   |              |                |                |              |               |   | 700   |  |  |  |              |                |                      |             |                   |              |
| Undefined Objects                                  |  |   | 35 27 10     | 17.676.455     | 61.687.511     | 27.463.603   | 34,473,271    | 92,026,089                              | 90,478,908  | 31,268,541   | 59,348,807   | 93,342,008   | 41,777,186   | 64,399,805     | 27,720,712           | 22,042,182  | 685,181,314       | 685,181,314  |
| TOTAL RECEIPTS                                     |  |   | 24,014,0     | and a state of |                |              |               |   |   |  |  |  |              |                |                      |             |                   |              |
| C. DISBURSEMENTS                                   | *****  |   | 3000 300     | 5 ANA A27      | 26.295.402     | 26 779 344   | 27 421 368    | 27,755,507                              | 27.556.752  | 26.842.910   | 27,558,994   | 27,230,354   | 24,683,467   | 42,736,483     | 9.947.155            |             | \$ 302.268.369 \$ | 302,268,369  |
| Certificated Salaries                              | 1000-1999  |   | 2,033,000    | 2 444 444      | 0000000        | 2577741      | 6 595 9KB     | 7.266.616                               | 6,776,401   | 6.297.914  | 7,175,121  | 6.323,505  | 8,449,275    | 15,413,560     | 3,579,368            |             | 5 H9,872,35E S    | 89,872,358   |
| Classified Salaries                                | 2000-2399  |   | BUCKETON C   | PANALORS CO.   | 2021200        | 10 353 034   | 10 459 052    | 19 860 196                              | 19 571 644  | 20.389.046   | 20.661.670   | 20,466,307   | 19,279,020   | 23,256,401     | 20,188,072           | 22,042,182  | \$ 652,556,255 \$ | 257,556,259  |
| Employee Benefits                                  | 3000-3999  |   | 3,407,349    | 140 000        | 1 404 032      | 726 1957     | 524 98B       | 626 R91                                 | 1.829.502   | 938,995  | 710,609  | 1,948,764  | 1,745,070    | 2,917,841      | 12,827,141           |             | \$ 26,580,364 \$  | 26,580,364   |
| gooks and Supplies                                 | 4000-4999  |   | 35,435       | 143,501        | 2012 270 E     | 0 257 749    | 9 8 45 529    | 7 029 414                               | 6.073,146   | 5.365,265  | 9,123,169  | 5,510,743  | 7,050,788    | 17,157,921     | 23,604,716           |             | \$ 95,867,690 \$  | 95,567,650   |
| Services   | 5000-5999  |   | 146,298      | 779'691'7      | 5,515,525      | CH1/1C7/h    | 200000        | 07 A70                                  | 23.240  | 20 330   | 53.077   | 15 44R   | 62.539       | 75.156         | 197,035              |             | 5 549,099 \$      | \$49,099     |
| Capital Outlay                                     | 6000-6599  |   | 4,546        | 11,413         | 10,926         | 33,828       | COLLIA        | 0/4/7                                   | 112,624   | 1100.001   | 1130 (81)  | 1120.021)  | (120 SR1)    | (120.581)      | (0)                  |             | 5 (1,446,987) 5   | [1,446,967]  |
| Other Outgo  | 7000-7499  |   | (120,581)    | (120,581)      | (120,581)      | (170,021)    | (150,581)     | (150,381)                               | (100,001)   | (150,001)  | TAXA SOLI  | in a constant  | · ·          |                |                      |             | Ш                 |              |
| Interfund Transfers Out                            | 7600-7629  |   | 5            |                |                |              | -             |   |   |  |  |  |              | -              |                      |             | 8                 |              |
| All Other Financing Uses                           | 7630-7699  | (2)                                     |              |                |                |              | 1             |   | 1   |  |  |  |              |                |                      |             |                   |              |
|  | 12   |   | -            |                |                |              |               | *************************************** | 000 000 00  | 20 741 000   | 456 363 068  | 61 175 540   | 61 153 579   | 101.436.781    | 70 343.488           | 22.042.182  | 756.247,172       | 766,247,172  |
| TOTAL DISBURSEMENTS                                |  |   | 9,595,345    | 17,875,368     | 100'629'05     | 57,708,104   | 27,837,941    | 52,423,322                              | Profort to  | 33,146,000   | 20000000   | AL PERSON NAMED IN COLUMN NAME |              |                |                      |             |                   |              |
| D. BALANCE SHEET ITEMS                             |  |   |              |                |                |              |               |   |   |  |  |  |              |                |                      |             |                   |              |
| Assets and Deferred Outflows                       |  |   |              |                |                |              |               |   |   |  | 1  |  |              |                |                      |             |                   |              |
| Cash Not In Treasury                               | 9111-9199  |   |              |                | •              |              |               |   | 1000 000  | 2000   | 100.000  | 155.077  | (Val oa)     | 11 CG3 GCB1    | 123.453              |             | (15.022.958)      |              |
| Accounts Receivable                                | 9200-9299  | (15,022,958)                            | (763,277)    | (3,362,803)    | (4,763,688)    | (4,105,312)  | (147,221)     | (411,396))                              | (73,860)  | 24,724   | (10.00.00)   | 110,004  | Lorion .     | income and the |                      |             | 1                 |              |
| Dur From Other Funds                               | 9310   |   |              |                |                |              |               | *                                       |   |  |  |  |              |                |                      |             |                   |              |
| Stores   | 9320   | 9                                       | Ť            |                | ·              |              | *             |   |   |  |  | -  |              |                |                      |             |                   |              |
| Prepaid Expenditures                               | 9330   |   |              |                | 151            |              |               | *                                       |   |  |  |  |              |                | -                    |             |                   |              |
| Other Corrent Assets                               | 9340   | *                                       |              | (4)            |                | A            |               | ,                                       |   | -  |  |  |              |                | -                    |             |                   |              |
| Deferred Outflows of Resources                     | 9490   | +                                       |              |                |                |              |               |   |   |  |  |  |              |                |                      |             |                   |              |
| Undefined Objects                                  |  |   | + 32.0       |                |                | *            |               | 7                                       |   | -  | 100  | 200 220  | ton Ann      | (4 503 658)    | 637 161              |             | (15.022 95R) ¢    |              |
| SUBTOTAL ASSETS                                    |  | (15,022,958)                            | [763,277]    | (3,362,803)    | (4,763,688)    | (4,105,312)  | (147,221)     | (411, 196)                              | (73,860)  | 17,992   | 16,470)  | //n'cer  | (hen'eo)     | (accident)     | *******              |             |                   |              |
| Lisbilities and Deferred Inflores                  |  |   |              |                |                |              |               | 1                                       | 1000 1000   | The same   | 10 000 0111  | 10 405 7001  | 17 241 1821  | 1750 0351      | i i                  |             | \$ (67,124,466)   |              |
| Accounts Payable                                   | 9500-9599  | (67,124,466)                            | (20,839,239) | (2,759,555)    | (1,607,086)    | (2,229,673)  | 37,778        | 3,000,350                               | (127,120)   | 13,043,1041  | (3/3/02/164)   | and a second   |              |                |                      |             |                   |              |
| Due To Other Funds                                 | 9610   | 2                                       | *            | •              |                |              |               |   |   |  |  |  |              |                |                      |             |                   |              |
| Current Loans                                      | 9640   |   | *            | •              | ű.             |              |               | -                                       |   |  | 1  |  |              |                |                      |             |                   |              |
| Unearned Revenues                                  | 9650   |   |              |                | •              |              |               |   |   |  |  |  |              |                |                      |             |                   | 0            |
| Deferred inflows of Resources                      | 9690   |   | (4)          | (4)            | ů.             | *.           |               |   |   |  |  |  |              |                |                      |             |                   |              |
| Undefined Objects                                  |  | 0.00                                    |              |                |                |              |               |   |   |  | inter and of   | 100 401 700  | 10 201 1871  | 12. 700 AVG)   |                      |             | 167.124.4661.5    | 2            |
| SUBTOTAL UMBILITIES                                |  | [67,124,466]                            | (20,839,239) | (2,759,555)    | [1,607,086]    | (2,229,573)  | 37,178        | 3,000,550                               | (127,120)   | (9,645,182)  | (9,509,322)  | 19,403,733   | i transport  | this service   |                      |             |                   |              |
| Monoperating                                       |  | 33                                      |              |                |                |              | 200           |   |   |  |  |  |              |                | 0.                   |             |                   |              |
| Suspense Clearing                                  | 9910   | 27.                                     |              |                |                |              |               |   | 1100 0000   | Mar exami  | (0 515 707)  | (9 250 722)  | 17.330.6761  | (0.391.994)    | 121.452              |             | (82,347,424)      |              |
| TOTAL BALANCE SHEET ITEMS                          |  | (82,147,424)                            | (21,602,516) |                |                |              | Į             | 1000000                                 | (100,791)   | 1963 101 640   | (15 530 044)   | 72 715 745   | 136.707.0681 | (45, 428,971)  | (42,501,323)         |             | (163,213,282)     | (81,065,858) |
| E. NET INCREASE/DECHEASE B - C + D                 |  | (82,147,424)                            | (9,721,625)  |                |                | (36,579,486) | (23,474,213)  | 34,119,911                              | KB/361/633  | OLF OLL TO   | 281 101 C2   | 99 007.133   | F2 700 053   | 147775 083     |                      |             |                   |              |
| F. ENDING CASH (A+E)                               |  |   | 128,761,427  | 122,440,156    | 120,127,892    | BVF,88C,88   | i             | 200                                     | Table State | The state of the s | The state of the s | -  |              |                |                      |             | \$ (24,730,231)   |              |
| G. Ending Cash, Plus Cash Accruals and Adjustments | ceusis and As  | Sportments                              |              |                |                |              |               |   |   |  |  |  |              |                |                      |             |                   |              |

Sacramento City Unified School District 2024-25 Adopted Budget Cash Flow Projections