

2023/24 HAPPY VALLEY Estimated Actuals with 2022/23 Unaudited Actuals Beginning Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED						
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	3010 Title I 0000	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	6762 Art & Music 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,151	1,397	-	-	1,940	29,798	-	-	-
8300-8599 - State	-	9,209	11,355	-	-	50,000	-	-	-	16,026	8,620	1,393
8600-8799 - Local	101,411	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	101,411	9,209	11,355	16,151	1,397	50,000	-	1,940	29,798	16,026	8,620	1,393
1000-Certificated Salaries	47,763	-	951	12,469	-	32,970	-	-	-	-	-	-
2000-Classified Salaries	-	-	-	-	-	-	-	-	21,493	13,318	-	-
3000-Benefits	5,529	-	214	2,808	-	1,175	-	-	6,421	1,408	-	-
4000-Books & Supplies	4,653	-	-	-	-	7,165	-	-	-	1,300	5,000	-
5000-Service&Operating	119,104	31,304	-	-	1,397	31,831	-	1,818	-	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	117,426	2,849	-	-	-	-	-	-	-	-	-	-
7300-Indirects	5,332	-	-	874	-	-	-	122	1,884	-	-	-
TOTAL EXPENDITURES	299,806	34,153	1,166	16,151	1,397	73,141	-	1,940	29,798	16,026	5,000	-
OTHER SOURCES:												
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	198,395	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	198,395	-	-	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	(24,944)	10,190	-	-	(23,141)	-	-	-	-	3,620	1,393
ACTUAL BEG. FUND BALANCE	-	24,944	18,026	-	-	23,141	-	-	-	-	49,616	64,179
END FUND BALANCE	-	-	28,215	-	-	-	-	-	-	-	53,236	65,572

2023/24 HAPPY VALLEY Estimated Actuals with 2022/23 Unaudited Actuals Beginning Balances												
GENERAL FUND 01 - DETAILS - BY RESOURCE												
RESOURCE # NAME MANAGEMENT #	RESTRICTED							UNRESTRICTED				
	6770 Prop 28 AMS 0000	7311 Class BG 0000	7435 Lrng Loss 0000	7510 LPSBG 0000	7690 STRS behalf 0000	9009 DON. PRG SUP MISC	9015 Wharf to Wharf 0000	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	22,924	28,785	1,273,214	-	-
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	645	-	-
8300-8599 - State	14,202	-	21	-	76,238	-	-	-	-	4,116	-	-
8600-8799 - Local	-	-	-	-	-	72,736	-	-	-	90,057	-	51,975
TOTAL REVENUE	14,202	-	21	-	76,238	72,736	-	22,924	28,785	1,368,032	-	51,975
1000-Certificated Salaries	8,163	-	-	18	-	32,271	-	16,327	17,576	716,896	-	16,454
2000-Classified Salaries	-	-	-	-	-	-	-	-	-	223,733	-	-
3000-Benefits	1,838	-	-	4	76,238	7,267	-	6,597	4,177	345,014	-	2,438
4000-Books & Supplies	2,101	-	-	-	-	14,117	-	-	765	11,207	5,500	24,958
5000-Service&Operating	2,100	-	21,147	-	-	22,038	1,611	-	6,267	249,887	25,853	18,179
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	138	-	-
7300-Indirects	-	-	-	-	-	-	-	-	-	(8,212)	-	-
TOTAL EXPENDITURES	14,202	-	21,147	22	76,238	75,693	1,611	22,924	28,785	1,538,663	31,353	62,028
OTHER SOURCES:												
89XX TRANS IN	-	-	-	-	-	-	-	-	-	61,367	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	(20,000)	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	(31,353)	31,353	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	-	(198,395)	-	-
TOTAL OTHER	-	-	-	-	-	-	-	-	-	(188,381)	31,353	-
NET INCR/DECR TO FUND BALANCE	-	-	(21,126)	(22)	-	(2,957)	(1,611)	-	-	(359,013)	-	(10,053)
ACTUAL BEG. FUND BALANCE	-	212	21,126	22	-	28,049	1,611	-	-	979,766	-	17,427
END FUND BALANCE	-	212	-	-	-	25,092	-	-	-	620,753	-	7,374

2023/24 HAPPY VALLEY Estimated Actuals with 2022/23 Unaudited Actuals Beginning Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED				FUND TOTALS			
	0825 Fac&Main 0000	0838 INST/MTLS 0000	0855 Prof. Dev. 0000	1100 Lottery 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
8000-8099 - LCFF/Prop. Tax	-	-	-	-	1,324,923	-	1,324,923	1,324,923
8100-8299 - Federal	-	-	-	-	49,931	49,286	645	49,931
8300-8599 - State	-	-	-	21,190	212,370	187,064	25,306	212,370
8600-8799 - Local	2,336	-	-	-	318,515	174,147	144,368	318,515
TOTAL REVENUE	2,336	-	-	21,190	1,905,739	410,497	1,495,242	1,905,739
1000-Certificated Salaries	-	-	-	-	901,856	134,605	767,252	901,856
2000-Classified Salaries	-	-	-	-	258,545	34,812	223,733	258,545
3000-Benefits	-	-	-	-	461,129	102,902	358,227	461,129
4000-Books & Supplies	-	-	-	11,621	88,385	34,335	54,050	88,385
5000-Service&Operating	1,000	-	444	13,449	547,428	232,350	315,078	547,428
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	120,413	120,275	138	120,413
7300-Indirects	-	-	-	-	-	8,212	(8,212)	-
TOTAL EXPENDITURES	1,000	-	444	25,069	2,377,756	667,490	1,710,266	2,377,756
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	61,367	-	61,367	61,367
76XX TRANS OUT	-	-	-	-	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	198,395	(198,395)	-
TOTAL OTHER	-	-	-	-	41,367	198,395	(157,028)	41,367
NET INCR/DECR TO FUND BALANCE	1,336	-	(444)	(3,879)	(430,650)	(58,598)	(372,053)	(430,650)
ACTUAL BEG. FUND BALANCE	2,843	8,318	444	93,431	1,333,153	230,925	1,102,228	1,333,153
END FUND BALANCE	4,179	8,318	-	89,552	902,503	172,327	730,176	902,503

2023/24 HAPPY VALLEY Estimated Actuals with 2022/23 Unaudited Actuals Beginning Balances

	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57 (19)				TOTAL
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,324,923								\$ 1,324,923
8100-8299 - Federal	\$ 49,931								\$ 49,931
8300-8599 - State	\$ 212,370			\$ 1,636,478					\$ 1,848,848
8600-8799 - Local	\$ 318,515	\$ 13,000	\$ 5,157	\$ 23,000	\$ 37,791			\$ 37,791	\$ 397,463
TOTAL REVENUE	\$ 1,905,739	\$ 13,000	\$ 5,157	\$ 1,659,478	\$ 37,791	\$ -	\$ -	\$ 37,791	\$ 1,961,687
1000-Certificated Salaries	\$ 901,856								\$ 901,856
2000-Classified Salaries	\$ 258,545								\$ 258,545
3000-Benefits	\$ 461,129								\$ 461,129
4000-Books & Supplies	\$ 88,385								\$ 88,385
5000-Service&Operating	\$ 547,428		\$ 5,131	\$ 155,000				\$ -	\$ 707,559
6000-Capital Outlay	\$ -								\$ -
7100-7200-Other out go	\$ 120,413								\$ 120,413
7300-Indirects	\$ -					\$ -			\$ -
TOTAL EXPENDITURES	\$ 2,377,756	\$ -	\$ 5,131	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ 2,537,887
OTHER SOURCES:									
89XX TRANS IN	\$ 61,367	\$ 20,000							\$ 81,367
76XX TRANS OUT	\$ (20,000)				\$ (61,367)			\$ (61,367)	\$ (81,367)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -		\$ -	\$ -
TOTAL OTHER	\$ 41,367	\$ 20,000	\$ -	\$ -	\$ (61,367)	\$ -	\$ -	\$ (61,367)	\$ -
NET INCR/DECR TO FUND BALANCE	\$ (430,650)	\$ 33,000	\$ 26	\$ 1,504,478	\$ (23,576)	\$ -	\$ -	\$ (23,576)	\$ 1,083,278
ACTUAL BEG. FUND BALANCE	\$ 1,333,153	\$ 363,536	\$ 11	\$ 23,870	\$ 74,106	\$ 251,461	\$ 719,034	\$ 1,044,600	\$ 2,765,170
END FUND BALANCE	\$ 902,503	\$ 396,536	\$ 37	\$ 1,528,348	\$ 50,530	\$ 251,461	\$ 719,034	\$ 1,021,024	\$ 3,848,448
	FUND 17 - REU	\$ 119,888							
	FUND 17 - UNREST.	\$ 276,648							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 119,887.82								

2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED			
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,151	1,397	-	2,427	23,511	-
8300-8599 - State	-	9,209	11,355	-	-	50,000	-	-	35,667
8600-8799 - Local	91,222	-	-	-	-	-	-	-	-
TOTAL REVENUE	91,222	9,209	11,355	16,151	1,397	50,000	2,427	23,511	35,667
1000-Certificated Salaries	47,239	-	-	12,469	-	12,198	-	-	-
2000-Classified Salaries	-	-	-	-	-	-	-	16,970	-
3000-Benefits	5,359	-	-	2,808	-	417	-	5,530	-
4000-Books & Supplies	1,000	-	-	-	-	735	-	-	35,667
5000-Service&Operating	177,525	9,209	27,000	-	1,397	36,650	2,325	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	55,000	-	-	-	-	-	-	-	-
7300-Indirects	5,332	-	-	874	-	-	102	1,011	-
TOTAL EXPENDITURES	291,455	9,209	27,000	16,151	1,397	50,000	2,427	23,511	35,667
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	200,233	-	-	-	-	-	-	-	-
TOTAL OTHER	200,233	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(15,645)	-	-	-	-	-	-
PROJECTED BEG. FUND BALANCE	-	-	28,215	-	-	-	-	-	-
END FUND BALANCE	-	-	12,570	-	-	-	-	-	-

2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	RESTRICTED						UNRESTRICTED		
	6300 Lottery 20 3000	6762 Art & Music 0000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	23,114	26,547	1,324,577
8100-8299 - Federal	-	-	-	-	-	-	-	-	-
8300-8599 - State	7,859	-	14,202	-	80,166	-	-	-	4,334
8600-8799 - Local	-	-	-	-	-	48,646	-	-	25,900
TOTAL REVENUE	7,859	-	14,202	-	80,166	48,646	23,114	26,547	1,354,811
1000-Certificated Salaries	-	-	10,550	-	-	30,160	16,500	10,424	716,959
2000-Classified Salaries	-	-	-	-	-	-	-	-	228,201
3000-Benefits	-	-	2,652	-	80,166	6,808	6,614	2,347	342,328
4000-Books & Supplies	5,250	-	-	-	-	11,776	-	1,000	6,125
5000-Service&Operating	-	-	1,000	-	-	22,527	-	12,776	186,432
6000-Capital Outlay	-	65,572	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	-	(7,319)
TOTAL EXPENDITURES	5,250	65,572	14,202	-	80,166	71,270	23,114	26,547	1,472,726
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	-	-	-	73,463
76XX TRANS OUT	-	-	-	-	-	-	-	-	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	(50,000)
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	(200,233)
TOTAL OTHER	-	-	-	-	-	-	-	-	(196,769)
NET INCR/DECR TO FUND BALANCE	2,609	(65,572)	-	-	-	(22,624)	-	-	(314,684)
PROJECTED BEG. FUND BALANCE	53,236	65,572	-	212	-	25,092	-	-	620,753
END FUND BALANCE	55,845	-	-	212	-	2,468	-	-	306,069

2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED					FUND TOTALS			
	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 Lottery 3000	FUND TOTAL	Restricted TOTAL	Unrestricted TOTAL	FUND TOTAL
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	1,374,238	-	1,374,238	1,374,238
8100-8299 - Federal	-	-	-	-	-	43,486	43,486	-	43,486
8300-8599 - State	-	-	-	-	19,319	232,111	208,458	23,653	232,111
8600-8799 - Local	-	51,975	-	-	-	217,743	139,868	77,875	217,743
TOTAL REVENUE	-	51,975	-	-	19,319	1,867,578	391,812	1,475,766	1,867,578
1000-Certificated Salaries	-	7,200	-	-	-	863,698	112,616	751,082	863,698
2000-Classified Salaries	-	-	-	-	-	245,172	16,970	228,201	245,172
3000-Benefits	-	475	-	-	-	455,505	103,740	351,765	455,505
4000-Books & Supplies	-	19,478	-	-	12,202	93,233	54,428	38,805	93,233
5000-Service&Operating	50,000	16,593	1,050	-	14,121	558,605	277,633	280,972	558,605
6000-Capital Outlay	-	-	-	-	-	65,572	65,572	-	65,572
7100-7200-Other out go	-	-	-	-	-	55,000	55,000	-	55,000
7300-Indirects	-	-	-	-	-	-	7,319	(7,319)	-
TOTAL EXPENDITURES	50,000	43,746	1,050	-	26,323	2,336,783	693,277	1,643,507	2,336,783
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	73,463	-	73,463	73,463
76XX TRANS OUT	-	-	-	-	-	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	50,000	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	200,233	(200,233)	-
TOTAL OTHER	50,000	-	-	-	-	53,463	200,233	(146,769)	53,463
NET INCR/DECR TO FUND BALANCE	-	8,229	(1,050)	-	(7,004)	(415,742)	(101,232)	(314,510)	(415,742)
PROJECTED BEG. FUND BALANCE	-	7,374	4,179	8,318	89,552	902,503	172,327	730,176	902,503
END FUND BALANCE	-	15,602	3,129	8,318	82,548	486,761	71,095	415,666	486,761

2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances

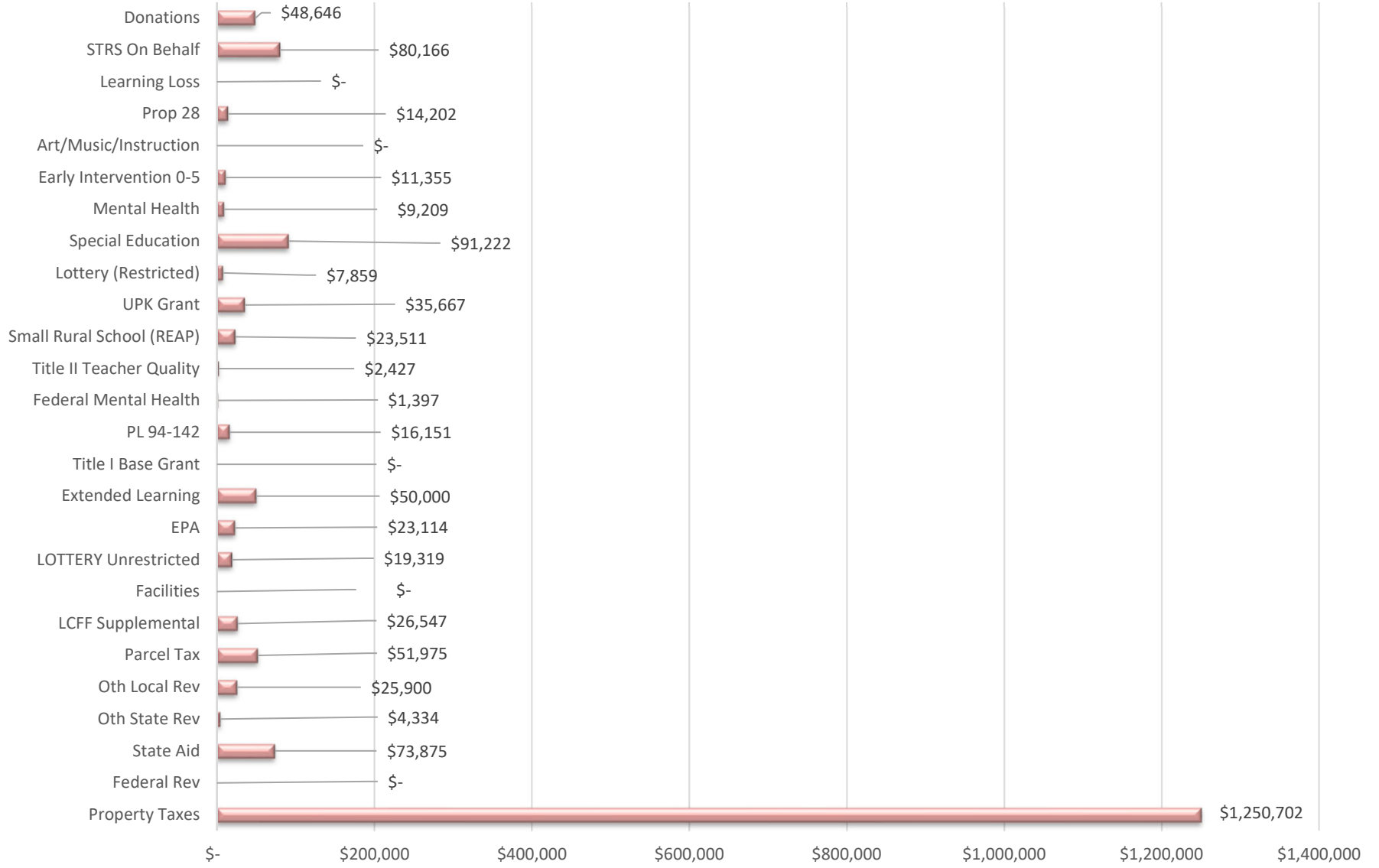
	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57 (19)				TOTAL
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,374,238								\$ 1,374,238
8100-8299 - Federal	\$ 43,486								\$ 43,486
8300-8599 - State	\$ 232,111								\$ 232,111
8600-8799 - Local	\$ 217,743	\$ 4,000	\$ 4,200	\$ 5,000	\$ 36,000			\$ 36,000	\$ 266,943
TOTAL REVENUE	\$ 1,867,578	\$ 4,000	\$ 4,200	\$ 5,000	\$ 36,000	\$ -	\$ -	\$ 36,000	\$ 1,911,778
1000-Certificated Salaries	\$ 863,698								\$ 863,698
2000-Classified Salaries	\$ 245,172								\$ 245,172
3000-Benefits	\$ 455,505								\$ 455,505
4000-Books & Supplies	\$ 93,233								\$ 93,233
5000-Service&Operating	\$ 558,605			\$ 1,533,348				\$ -	\$ 2,091,953
6000-Capital Outlay	\$ 65,572								\$ 65,572
7100-7200-Other out go	\$ 55,000								\$ 55,000
7300-Indirects	\$ -					\$ -			\$ -
TOTAL EXPENDITURES	\$ 2,336,783	\$ -	\$ -	\$ 1,533,348	\$ -	\$ -	\$ -	\$ -	\$ 3,870,132
OTHER SOURCES:									
89XX TRANS IN	\$ 73,463	\$ 20,000							\$ 93,463
76XX TRANS OUT	\$ (20,000)				\$ (73,463)			\$ (73,463)	\$ (93,463)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -		\$ -	\$ -
TOTAL OTHER	\$ 53,463	\$ 20,000	\$ -	\$ -	\$ (73,463)	\$ -	\$ -	\$ (73,463)	\$ -
NET INCR/DECR TO FUND BALANCE	\$ (415,742)	\$ 24,000	\$ 4,200	\$ (1,528,348)	\$ (37,463)	\$ -	\$ -	\$ (37,463)	\$ (1,953,354)
ACTUAL BEG. FUND BALANCE	\$ 902,503	\$ 396,536	\$ 37	\$ 1,528,348	\$ 50,530	\$ 251,461	\$ 719,034	\$ 1,021,024	\$ 3,848,448
END FUND BALANCE	\$ 486,761	\$ 420,536	\$ 4,237	\$ -	\$ 13,066	\$ 251,461	\$ 719,034	\$ 983,561	\$ 1,895,094
	FUND 17 - REU	\$ 117,839							
	FUND 17 - UNREST.	\$ 302,696							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 117,839.17								

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

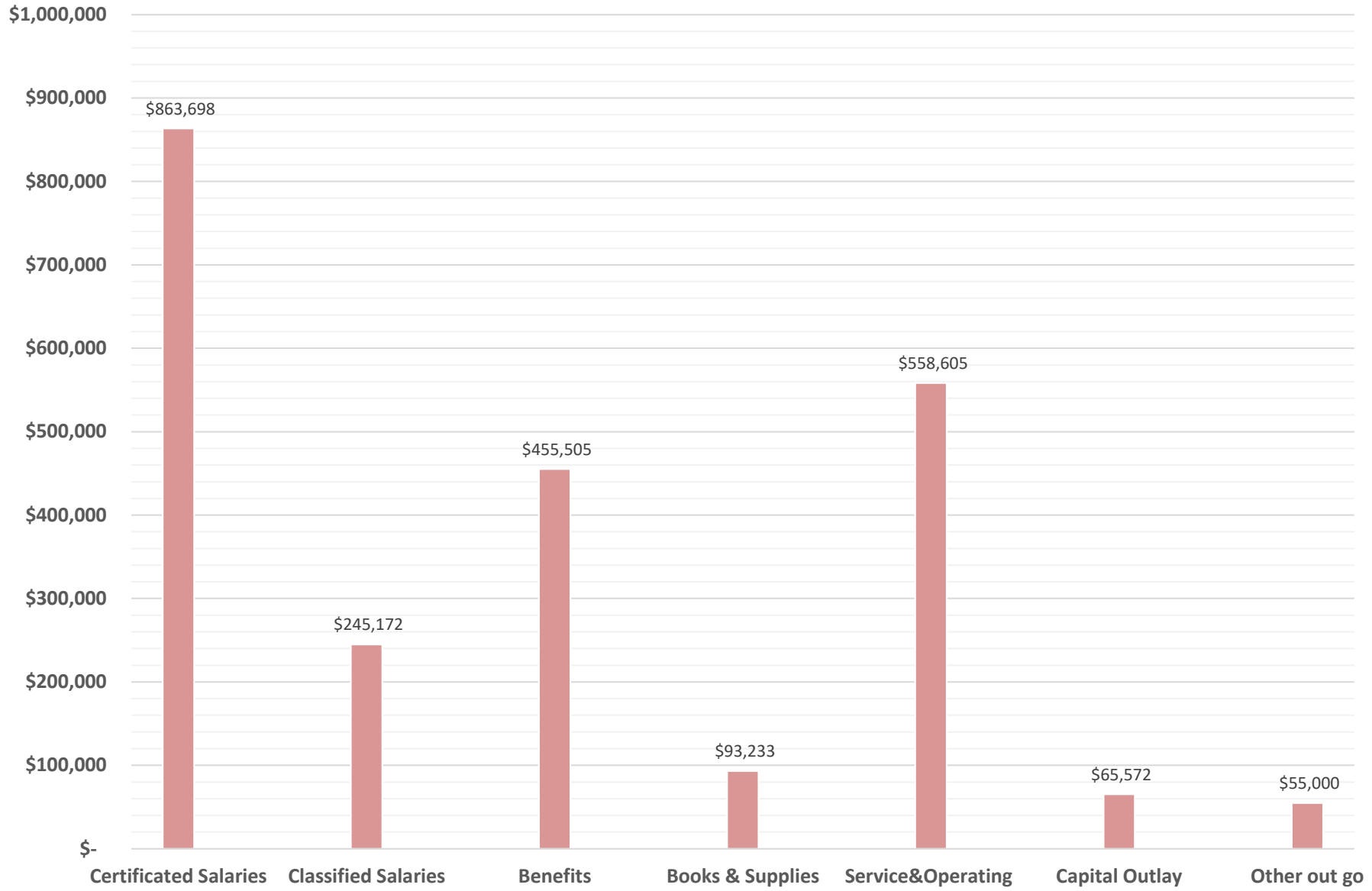
2023-24 Estimated Actuals w/ 2022-23 Unaudited Actuals Ending Balances												
RS GL/FN MGMT	9009 1110/1000 COMP	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL	
Revenue												
8699	-	-	50,728	14,600	1,204	1,773	1,195	1,221	1,050	965	72,736	
8990	-	-	-	-	-	-	-	-	-	-	-	
8980	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total	-	-	50,728	14,600	1,204	1,773	1,195	1,221	1,050	965	72,736	
Expense												
1000	-	-	32,271	-	-	-	-	-	-	-	32,271	
2000	-	-	-	-	-	-	-	-	-	-	-	
3000	-	-	7,267	-	-	-	-	-	-	-	7,267	
4000	261	2,197	1,000	1,170	1,473	1,473	1,147	1,500	2,044	1,853	14,117	
5000	-	6,000	100	14,000	390	615	250	500	184	-	22,038	
6000	-	-	-	-	-	-	-	-	-	-	-	
Expense Total	261	8,197	40,638	15,170	1,862	2,088	1,397	2,000	2,228	1,853	75,693	
Difference	(261)	(8,197)	10,090	(570)	(658)	(315)	(202)	(779)	(1,178)	(888)	(2,957)	
Beginning Balance	261	17,855	-	570	1,229	1,319	1,319	1,548	3,037	912	28,049	
Ending Balance	-	9,659	10,090	-	570	1,004	1,117	769	1,859	24	25,092	

2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances												
RS GL/FN MGMT	9009 1110/1000 COMP	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL	
Revenue												
8699	-	-	27,378	15,000	1,204	1,204	965	965	965	965	48,646	
8990	-	-	-	-	-	-	-	-	-	-	-	
8980	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total	-	-	27,378	15,000	1,204	1,204	965	965	965	965	48,646	
Expense												
1000	-	-	30,160	-	-	-	-	-	-	-	30,160	
2000	-	-	-	-	-	-	-	-	-	-	-	
3000	-	-	6,808	-	-	-	-	-	-	-	6,808	
4000	-	2,306	500	600	1,274	1,546	1,204	1,209	2,146	989	11,776	
5000	-	6,000	-	14,400	500	646	263	525	193	-	22,527	
6000	-	-	-	-	-	-	-	-	-	-	-	
Expense Total	-	8,306	37,468	15,000	1,774	2,192	1,467	1,734	2,339	989	71,270	
Difference	-	(8,306)	(10,090)	-	(570)	(988)	(502)	(769)	(1,374)	(24)	(22,624)	
Beginning Balance	-	9,659	10,090	-	570	1,004	1,117	769	1,859	24.21	25,092	
Ending Balance	-	1,352	-	-	-	16	615	-	484	-	2,468	

Happy Valley General Fund Revenue by Program 2024-25 Preliminary Adopted Budget



Happy Valley General Fund Expenditures 2024-25 Preliminary Adopted Budget



2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Budget Ending Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED		
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356	5811 REAP 0000
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,151	1,397	-	2,427	23,511
8300-8599 - State	-	9,209	11,355	-	-	50,000	-	-
8600-8799 - Local	91,222	-	-	-	-	-	-	-
TOTAL REVENUE	91,222	9,209	11,355	16,151	1,397	50,000	2,427	23,511
1000-Certificated Salaries	47,239	-	-	12,469	-	12,198	-	-
2000-Classified Salaries	-	-	-	-	-	-	-	16,970
3000-Benefits	5,359	-	-	2,808	-	417	-	5,530
4000-Books & Supplies	1,050	-	-	-	-	772	-	-
5000-Service&Operating	150,326	9,209	23,925	-	1,397	36,613	2,325	-
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	55,000	-	-	-	-	-	-	-
7300-Indirects	5,332	-	-	874	-	-	102	1,011
TOTAL EXPENDITURES	264,306	9,209	23,925	16,151	1,397	50,000	2,427	23,511
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	173,084	-	-	-	-	-	-	-
TOTAL OTHER	173,084	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(12,570)	-	-	-	-	-
ACTUAL BEG. FUND BALANCE	-	-	12,570	-	-	-	-	-
END FUND BALANCE	-	-	-	-	-	-	-	-

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Budget Ending Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
RESOURCE # NAME MANAGEMENT #	RESTRICTED					UNRESTRICTED		
	6300 Lottery 20 3000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000	9009 Donation Prgm MISC	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	22,090	25,057	1,377,157
8100-8299 - Federal	-	-	-	-	-	-	-	-
8300-8599 - State	8,216	14,202	-	83,854	-	-	-	4,462
8600-8799 - Local	-	-	-	-	-	-	-	25,900
TOTAL REVENUE	8,216	14,202	-	83,854	-	22,090	25,057	1,407,519
1000-Certificated Salaries	-	10,550	-	-	-	15,600	10,424	725,524
2000-Classified Salaries	-	-	-	-	-	-	-	229,626
3000-Benefits	-	2,652	-	83,854	-	6,490	2,347	344,964
4000-Books & Supplies	5,513	-	-	-	-	-	1,050	6,431
5000-Service&Operating	-	1,000	-	-	-	-	11,236	195,754
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	(7,318.63)
TOTAL EXPENDITURES	5,513	14,202	-	83,854	-	22,090	25,057	1,494,981
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	78,170
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	(50,000)
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	(173,084)
TOTAL OTHER	-	-	-	-	-	-	-	(144,914)
NET INCR/DECR TO FUND BALANCE	2,704	-	-	-	-	-	-	(232,376)
ACTUAL BEG. FUND BALANCE	55,845	-	212	-	2,468	-	-	306,069
END FUND BALANCE	58,548	-	212	-	2,468	-	-	73,693

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Budget Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #						FUND TOTALS			
	0000 Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	1,424,304	-	1,424,304	1,424,304
8100-8299 - Federal	-	-	-	-	-	43,486	43,486	-	43,486
8300-8599 - State	-	-	-	-	20,197	201,495	176,836	24,659	201,495
8600-8799 - Local	-	51,975	-	-	-	169,097	91,222	77,875	169,097
TOTAL REVENUE	-	51,975	-	-	20,197	1,838,382	311,544	1,526,838	1,838,382
1000-Certificated Salaries	-	7,200	-	-	-	841,203	82,456	758,747	841,203
2000-Classified Salaries	-	-	-	-	-	246,597	16,970	229,626	246,597
3000-Benefits	-	475	-	-	-	454,897	100,620	354,277	454,897
4000-Books & Supplies	-	20,452	-	-	12,812	48,079	7,334	40,745	48,079
5000-Service&Operating	50,000	17,423	1,103	-	14,827	515,138	224,796	290,342	515,138
6000-Capital Outlay	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	55,000	55,000	-	55,000
7300-Indirects	-	-	-	-	-	-	7,319	(7,319)	-
TOTAL EXPENDITURES	50,000	45,550	1,103	-	27,639	2,160,913	494,494	1,666,419	2,160,913
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	78,170	-	78,170	78,170
76XX TRANS OUT	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	50,000	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	173,084	(173,084)	-
TOTAL OTHER	50,000	-	-	-	-	78,170	173,084	(94,914)	78,170
NET INCR/DECR TO FUND BALANCE	-	6,425	(1,103)	-	(7,442)	(244,362)	(9,867)	(234,495)	(244,362)
ACTUAL BEG. FUND BALANCE	-	15,602	3,129	8,318	82,548	486,761	71,095	415,666	486,761
END FUND BALANCE	-	22,027	2,027	8,318	75,106	242,399	61,228	181,171	242,399

2026/27 HAPPY VALLEY Projected Budget with 2025/26 Projected Ending Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED		
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356	5811 REAP 0000
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,151	1,397	-	2,427	23,511
8300-8599 - State	-	9,209	11,355	-	-	50,000	-	-
8600-8799 - Local	91,222	-	-	-	-	-	-	-
TOTAL REVENUE	91,222	9,209	11,355	16,151	1,397	50,000	2,427	23,511
1000-Certificated Salaries	47,239	-	-	12,469	-	12,198	-	-
2000-Classified Salaries	-	-	-	-	-	-	-	16,970
3000-Benefits	5,359	-	-	2,808	-	417	-	5,530
4000-Books & Supplies	1,103	-	-	-	-	810	-	-
5000-Service&Operating	154,343	9,209	11,355	-	1,397	36,575	2,325	-
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	55,000	-	-	-	-	-	-	-
7300-Indirects	5,332	-	-	874	-	-	102	1,011
TOTAL EXPENDITURES	268,375	9,209	11,355	16,151	1,397	50,000	2,427	23,511
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	177,153	-	-	-	-	-	-	-
TOTAL OTHER	177,153	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	-	-	-
ACTUAL BEG. FUND BALANCE	-	-	-	-	-	-	-	-
END FUND BALANCE	-	-	-	-	-	-	-	-

2026/27 HAPPY VALLEY Projected Budget with 2025/26 Projected Ending Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
RESOURCE # NAME MANAGEMENT #	RESTRICTED					UNRESTRICTED		
	6300 Lottery 20 3000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000	9009 Donation Prgm MISC	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	22,990	26,997	1,428,350
8100-8299 - Federal	-	-	-	-	-	-	-	-
8300-8599 - State	8,573	14,202	-	87,711	-	-	-	4,613
8600-8799 - Local	-	-	-	-	-	-	-	25,900
TOTAL REVENUE	8,573	14,202	-	87,711	-	22,990	26,997	1,458,863
1000-Certificated Salaries	-	10,550	-	-	-	16,300	10,424	735,199
2000-Classified Salaries	-	-	-	-	-	-	-	230,695
3000-Benefits	-	2,652	-	87,711	-	6,690	2,347	347,728
4000-Books & Supplies	5,788	-	-	-	-	-	1,103	6,753
5000-Service&Operating	-	1,000	-	-	-	-	13,124	205,542
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	(7,319)
TOTAL EXPENDITURES	5,788	14,202	-	87,711	-	22,990	26,997	1,518,598
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	324,347
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	(50,000)
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	(177,153)
TOTAL OTHER	-	-	-	-	-	-	-	97,194
NET INCR/DECR TO FUND BALANCE	2,785	-	-	-	-	-	-	37,459
ACTUAL BEG. FUND BALANCE	58,548	-	212	-	2,468	-	-	73,693
END FUND BALANCE	61,333	-	212	-	2,468	-	-	111,152

2026/27 HAPPY VALLEY Projected Budget with 2025/26 Projected Ending Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	UNRESTRICTED					FUND TOTALS			
	0000 Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue						-	-	-	-
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	1,478,337	-	1,478,337	1,478,337
8100-8299 - Federal	-	-	-	-	-	43,486	43,486	-	43,486
8300-8599 - State	-	-	-	-	21,075	206,738	181,050	25,688	206,738
8600-8799 - Local	-	51,975	-	-	-	169,097	91,222	77,875	169,097
TOTAL REVENUE	-	51,975	-	-	21,075	1,897,658	315,758	1,581,900	1,897,658
1000-Certificated Salaries	-	7,200	-	-	-	851,578	82,456	769,122	851,578
2000-Classified Salaries	-	-	-	-	-	247,665	16,970	230,695	247,665
3000-Benefits	-	475	-	-	-	461,718	104,477	357,241	461,718
4000-Books & Supplies	-	21,474	-	-	13,453	50,483	7,701	42,782	50,483
5000-Service&Operating	50,000	18,294	1,158	-	15,568	519,888	216,203	303,685	519,888
6000-Capital Outlay	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	55,000	55,000	-	55,000
7300-Indirects	-	-	-	-	-	-	7,319	(7,319)	-
TOTAL EXPENDITURES	50,000	47,444	1,158	-	29,021	2,186,333	490,126	1,696,207	2,186,333
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	324,347	-	324,347	324,347
76XX TRANS OUT	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	50,000	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	177,153	(177,153)	-
TOTAL OTHER	50,000	-	-	-	-	324,347	177,153	147,194	324,347
NET INCR/DECR TO FUND BALANCE	-	4,531	(1,158)	-	(7,946)	35,672	2,785	32,887	35,672
ACTUAL BEG. FUND BALANCE	-	22,027	2,027	8,318	75,106	242,399	61,228	181,171	242,399
END FUND BALANCE	-	26,559	869	8,318	67,160	278,071	64,013	214,058	278,071

2024-25 Adopted Budget with 2023-24 Estimated Actuals Ending Balances

	2023/24			2024/25			2025/26			2026/27		
	Estimated Actuals			Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,324,923	-	1,324,923	1,374,238	-	1,374,238	1,424,304	-	1,424,304	1,478,337	-	1,478,337
8100-8299 - Federal	645	49,286	49,931	-	43,486	43,486	-	43,486	43,486	-	43,486	43,486
8300-8599 - State	25,306	187,064	212,370	23,653	208,458	232,111	24,659	176,836	201,495	25,688	181,050	206,738
8600-8799 - Local	144,368	174,147	318,515	77,875	139,868	217,743	77,875	91,222	169,097	77,875	91,222	169,097
TOTAL REVENUE	1,495,242	410,497	1,905,739	1,475,766	391,812	1,867,578	1,526,838	311,544	1,838,382	1,581,900	315,758	1,897,658
1000-Certificated Salaries	767,252	134,605	901,856	751,082	112,616	863,698	758,747	82,456	841,203	769,122	82,456	851,578
2000-Classified Salaries	223,733	34,812	258,545	228,201	16,970	245,172	229,626	16,970	246,597	230,695	16,970	247,665
3000-Benefits	358,227	102,902	461,129	351,765	103,740	455,505	354,277	100,620	454,897	357,241	104,477	461,718
4000-Books & Supplies	54,050	34,335	88,385	38,805	54,428	93,233	40,745	7,334	48,079	42,782	7,701	50,483
5000-Service&Operating	315,078	232,350	547,428	280,972	277,633	558,605	290,342	224,796	515,138	303,685	216,203	519,888
6000-Capital Outlay	-	-	-	-	65,572	65,572	-	-	-	-	-	-
7100-7200-Other out go	138	120,275	120,413	-	55,000	55,000	-	55,000	55,000	-	55,000	55,000
7300-Indirects	(8,212)	8,212	-	(7,319)	7,319	-	(7,319)	7,319	-	(7,319)	7,319	-
TOTAL EXPENDITURES	1,710,266	667,490	2,377,756	1,643,507	693,277	2,336,783	1,666,419	494,494	2,160,913	1,696,207	490,126	2,186,333
OTHER SOURCES:												
89XX TRANS IN	61,367	-	61,367	73,463	-	73,463	78,170	-	78,170	324,347	-	324,347
76XX TRANS OUT	(20,000)	-	(20,000)	(20,000)	-	(20,000)	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(198,395)	198,395	-	(200,233)	200,233	-	(173,084)	173,084	-	(177,153)	177,153	-
TOTAL OTHER	(157,028)	198,395	41,367	(146,769)	200,233	53,463	(94,914)	173,084	78,170	147,194	177,153	324,347
NET INCR/DECR TO FUND BALANCE	(372,053)	(58,598)	(430,650)	(314,510)	(101,232)	(415,742)	(234,495)	(9,867)	(244,362)	32,887	2,785	35,672
ACTUAL BEG. FUND BALANCE	1,102,228	230,925	1,333,153	730,176	172,327	902,503	415,666	71,095	486,761	181,171	61,228	242,399
END FUND BALANCE	730,176	172,327	902,503	415,666	71,095	486,761	181,171	61,228	242,399	214,058	64,013	278,071

(REU): 119,888

117,839

108,046

109,317

2024/25 Preliminary Adopted Budget - Revenue Variances

	2023/24			23/24 2nd Interim		2023/24			23/24 Estimated Actuals		2024/25		
	2nd Interim			to Estimated Actuals		Estimated Actuals			to 24/25 Adopted Budget		Preliminary Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,326,633	-	1,326,633			1,324,923	-	1,324,923			1,374,238	-	1,374,238
1) LCFF Update				(1,710)									
2) 4% Property Tax Increase									49,315				
8100-8299 - Federal	317	47,889	48,206			645	49,286	49,931			-	43,486	43,486
1) MAA				328					(645)				
2) REAP Allocation decrease										(5,800)			
3) New Federal Mental Health funds (resource 3327)					1,397								
8300-8599 - State	25,091	171,099	196,190			25,306	187,064	212,370			23,653	208,458	232,111
1) Lottery, Mandate Block Grant & One-time allocations				215	88				(1,653)	(2,175)			
2) UPK Grant Unearned Revenue					6,896					19,641			
3) STRS On Behalf					8,981					3,928			
8600-8799 - Local	144,018	164,018	308,036			144,368	174,147	318,515			77,875	139,868	217,743
1) Interest Projections									(25,000)				
2) Misc Local Revenue projection				350					(39,157)				
3) Remove spent resources									(2,336)				
4) Donation revenue					162					(24,090)			
5) Special Education revenue					9,967					(10,189)			
TOTAL REVENUE	1,496,059	383,005	1,879,064	(817)	27,492	1,495,242	410,497	1,905,739	(19,476)	(18,685)	1,475,766	391,812	1,867,578

2024/25 Preliminary Adopted Budget - Expenditure Variances

	2023/24			23/24 2nd Interim		2023/24			22/23 Estimated Actuals		2024/25		
	2nd Interim			to Estimated Actuals		Estimated Actuals			to 23/24 Adopted Budget		Preliminary Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
1000-Certificated Salaries	764,718	121,854	886,572			767,252	134,605	901,856			751,082	112,616	863,698
1) Salary update, Step& Column, 1% Increase in budget year				2,534	12,750					(21,989)			
2) Attrition savings									(16,170)				
2000-Classified Salaries	229,909	28,852	258,761			223,733	34,812	258,545			228,201	16,970	245,172
1) Salary update, Step& Column, 1% Increase in budget year				(6,176)	5,960				4,468				
2) UPK Removal										(17,841)			
3000-Benefits	358,587	92,882	451,468			358,227	102,902	461,129			351,765	103,740	455,505
1) Salary update, Step& Column, 1% Increase in budget year				(360)	10,020				(6,462)	838			
4000-Books & Supplies	54,050	35,114	89,164			54,050	34,335	88,385			38,805	54,428	93,233
1) One time purchases									(15,827)				
2) 5% projected Inflation									581	250			
3) Remove UPK expenditures					(778)					34,367			
4) Expenditures with one-time revenue										(8,095)			
5) Lower ELOP Costs										(6,430)			
5000-Service&Operating	333,401	181,859	515,260			315,078	232,350	547,428			280,972	277,633	558,605
1) One time purchases				(18,203)	1,611				(60,290)				
2) LCAP Supplemental Funding Changes				(120)					6,509				
3) Projected Inflation									6,536				
4) Adjustments to actuals					2,878								
5) Federal Mental Health (rsc 3327) expenditures					1,397								
6) Special Education costs					44,605					58,421			
TOTAL EXPENDITURES	1,740,664	460,561	2,201,225	(22,324)	78,443	1,718,340	539,004	2,257,344	(80,654)	39,521	1,650,825	565,386	2,216,211

2024-25 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Happy Valley Elementary School

CDS #: 69757

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

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2024-25	2025-26	2026-27
Total General Fund Expenditures & Other Uses	\$ 2,356,783	\$ 2,160,913	\$ 2,186,332
Minimum Reserve requirement 5%	\$ 117,839	\$ 108,046	\$ 109,317
General Fund Combined Ending Fund Balance	\$ 486,761	\$ 242,399	\$ 278,071
Special Reserve Fund Ending Fund Balance	\$ 420,536	\$ 420,536	\$ 173,536
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ -	\$ -	\$ -
Restricted	\$ 71,095	\$ 61,228	\$ 64,013
Committed	\$ -	\$ -	\$ -
Assigned	\$ 302,697	\$ 312,490	\$ 64,219
Reserve for economic uncertainties	\$ 117,839	\$ 108,046	\$ 109,317
Unassigned and Unappropriated	\$ 415,666	\$ 181,171	\$ 214,058
Subtotal Assigned, Unassigned & Unappropriated	\$ 836,202	\$ 601,707	\$ 387,594
Total Components of ending balance	\$ 907,297	\$ 662,935	\$ 451,607
Assigned & Unassigned balances above the minimum reserve requirement	\$ <u>718,363</u>	\$ <u>493,661</u>	\$ <u>278,277</u>

Statement of Reasons

The District's General Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

Since Happy Valley is a Basic Aid district, reserves above the minimum are recommended by School Services of California and the California School Boards Association for the reasons included below.

1) Reserves for future increases in the rates for both the State Teachers Retirement System (STRS) and the Public Employees Retirement System (PERS) need to be set aside as those rates continue to increase.

2) Additional reserves are needed to support special needs students who are enrolled in the district. Special needs students require additional services and/or support or a placement in regional programs. Special Education programs already require a large contribution from the general fund.

3) The rate of inflation is currently exceeding the projected increase in property tax revenues; the increased cost of supplies, utilities, services, etc. will need to be absorbed by reserves. Non-Basic Aid districts receive these increased Cost of Living Adjustments on their LCFF revenues.

4) The district is not receiving additional revenue to fund the mandated Universal Meals programs. Happy Valley will need to draw on it's reserves to fund these ongoing costs.

5) Cash reserves are needed to ensure cash flow needs are met throughout the year for payroll and accounts payable. Cash flow can be challenging for Basic Aid districts as cash is received much less frequently than it is for non-Basic Aid districts.

Happy Valley Elementary School District

Cash Flow Projection
2025-26 Subsequent Year One

2025/26 Through June	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Accruals	Budget Adjustments
A. BEGINNING CASH	9110	554,773	511,164	356,694	242,690	57,848	(27,818)	510,515	351,182	200,324	18,835	449,798	285,404		
B. RECEIPTS															
LFFF Revenue Sources															
Principal Apportionment	8010-8019	14,395	14,395	14,395	14,395	-	-	5,760	6,525	6,525	6,525	6,525	6,525		
Property Taxes	8020-8079	-	2,423	21,624	2,436	297	671,665	2,585	347	342	603,439	2,480	20,702		
Miscellaneous Funds	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-		
Federal Revenues	8100-8299	1,257	463	3,580	(42)	(2,013)	717	1,481	3,198	751	2,882	19,497	11,715		
Other State Revenues	8300-8599	5,545	5,551	8,762	2,834	11,389	13,909	2,458	14,073	10,912	5,887	5,190	5,584	25,546	83,854
Other Local Revenues	8600-8799	62,566	2,987	6,675	(9,610)	24,701	22,811	11,669	2,824	(2,523)	10,878	4,906	12,864	18,348	
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	78,170		
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-		
Undefined Objects															
TOTAL RECEIPTS		83,763	25,820	55,036	10,013	34,373	709,103	23,952	26,967	16,007	629,611	38,598	135,560	43,894	83,854
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	10,613	77,589	82,389	83,559	81,850	82,375	79,273	85,821	83,341	81,773	82,647	9,974		
Classified Salaries	2000-2999	8,326	22,843	22,843	22,843	22,843	22,982	23,099	22,981	23,481	23,047	22,766	8,543		
Employee Benefits	3000-3999	9,764	33,571	35,031	35,269	35,448	35,384	34,992	35,795	35,489	35,308	35,605	9,387		83,854
Books and Supplies	4000-4999	4,380	7,437	6,235	3,213	3,379	4,516	1,775	2,668	1,938	2,786	4,233	2,742	2,777	
Services	5000-5999	49,290	38,850	39,541	49,972	8,401	42,642	44,147	30,559	53,247	55,734	57,742	25,341	19,674	
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outgo	7000-7499	-	-	-	-	-	-	-	-	-	-	-	55,000		
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-		
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-		
Undefined Objects															
TOTAL DISBURSEMENTS		82,372	180,290	186,039	194,855	151,921	187,898	183,285	177,824	197,496	198,649	202,992	110,987	22,451	83,854
D. BALANCE SHEET ITEMS															
		Beginning Balances													Net Changes
Assets and Deferred Outflows															
Cash Not In Treasury	9111-9199	54,765													-
Accounts Receivable	9200-9299	(48,881)		17,000		31,881								(43,894)	4,987
Due From Other Funds	9310	-													-
Stores	9320	-													-
Prepaid Expenditures	9330	-													-
Other Current Assets	9340	-													-
Deferred Outflows of Resourc	9490	-													-
Undefined Objects		-													-
SUBTOTAL ASSETS		5,884	-	17,000	-	31,881	-	-	-	-	-	-	-	(43,894)	4,987
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599	62,129	(45,000)				17,129							22,451	(5,420)
Due To Other Funds	9610	-													-
Current Loans	9640	-													-
Unearned Revenues	9650	-													-
Deferred Inflows of Resources	9690	-													-
Undefined Objects		-													-
SUBTOTAL LIABILITIES		62,129	(45,000)	-	-	-	17,129	-	-	-	-	-	-	22,451	(5,420)
Nonoperating															
Suspense Clearing	9910	-													-
TOTAL BALANCE SHEET ITEMS		68,013	(45,000)	-	17,000	-	31,881	17,129	-	-	-	-	-	(21,443)	(433)
E. NET INCREASE/DECREASE															
B - C + D		(43,609)	(154,470)	(114,004)	(184,842)	(85,667)	538,333	(159,333)	(150,858)	(181,489)	430,963	(164,394)	24,573	-	
F. ENDING CASH (A + E)		511,164	356,694	242,690	57,848	(27,818)	510,515	351,182	200,324	18,835	449,798	285,404	309,977		
G. Ending Cash, Plus Cash Accruals and Adjustments															
H. Change to Fund Balance		1,391	(154,470)	(131,004)	(184,842)	(117,548)	521,204	(159,333)	(150,858)	(181,489)	430,963	(164,394)	46,016		Completed By:
I. Ending Fund Balance		486,760	488,151	333,681	202,678	17,836	(99,712)	421,492	262,159	111,302	(70,187)	360,776	196,382	242,398	Lauren Demasi
J. Cash % of Fund Balance		114%	105%	107%	120%	324%	28%	121%	134%	180%	-27%	125%	145%	128%	

Happy Valley Elementary School District
Budget Assumptions
2024/25 Preliminary Adopted Budget and Multi-Year Projections

GENERAL FUND REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF) REVENUE

Unrestricted : Happy Valley is a basic aid district; property taxes exceed the funding the district would receive per the LCFF calculation based on average daily attendance (ADA). Due to the district being in basic aid status, revenue growth for operational funding is received through property tax increases rather than the state cost of living adjustment (COLA). The district is currently projecting property tax increases at 4% for the 2024/25 budget year and both the 2025/26 and 2026/27 fiscal years in the multi-year projections (MYP). In addition to property tax, the district receives Education Protection Account (EPA) and State Aid as LCFF revenues. State Aid remains flat each year at \$73,875 and EPA revenues are guaranteed at \$200 per ADA. The district is projecting that ADA will be 104.50 in the 2024/25 budget year in relation to budgeted enrollment of 110. This is an ADA to enrollment ratio of 95%. Enrollment in the subsequent two fiscal years is projected to increase by 5 each year, to 115 and 120 students, respectively, and ADA is projected to remain flat at 95% in both subsequent years.

FEDERAL REVENUE

Unrestricted : Funding for MAA (Medi-Cal Administrative Activities) is not included in any future budget year. This funding is budgeted when cash is received.

Restricted : Current year sees a slight decline in federal REAP revenue. Happy Valley is not projecting to qualify for Title I in the budget year. The ongoing federal programs in the budget year and two subsequent years are Title II (Resource 4035), Special Education Local Assistance (Resource 3310), Federal Mental Health (Resource 3327) and Rural Education Achievement Program (Resource 5811). Revenue for Title II and Local Assistance are projected to remain flat in the MYP, and the preliminary REAP allocation will be a decline from 2023-24 revenue.

STATE REVENUE

Unrestricted : Other than state Lottery and the Mandate Block Grant, Happy Valley no longer has any ongoing unrestricted categorical funding. Non-Prop 20 Lottery (Resource 1100) revenue is estimated at \$177 per ADA in all budget years. The district will request their allocation of the Mandate Block Grant for the budget year instead of opting to file claims. The grant is budgeted at \$4334, increasing slightly throughout the MYP based on ADA.

Restricted : The district receives ongoing restricted state revenue from Lottery (Resource 6300), Special Education funding (Resources 6500, 6546 and 6547), Prop 28 Art & Music in School (Resource 6770), and Expanded Learning Opportunities Program (ELO-P, Resource 2600). Happy Valley is also recognizing unearned revenue in the budget year from the Universal Pre-Kindergarten Planning & Implementation Grant in the amount of \$35,667.13. Restricted Prop 20 Lottery revenue is estimated at \$72 per ADA in all budget years. Special Education revenue is calculated by the AB602 funding model for the North Santa Cruz County Special Education Local Plan Area (NSCC SELPA). All revenue projections are based on estimates provided by the SELPA. Because of the way this funding is distributed, the district records these state funds as local revenue. This revenue fluctuates due to several factors including the SELPA-wide budget for COE Regional Programs for moderate and severely handicapped students, the changing population of students with special needs, the many different services that students may need and whether a student requires a regional placement, or receives services from another district or if the student can be served within Happy Valley, and various other factors that impact Special Education costs. Lastly, the district is required to include the STRS on Behalf expenditure and corresponding revenue that the state makes for the district into the STRS retirement fund. This has been included in both the budget year and subsequent years.

Happy Valley Elementary School District
Budget Assumptions
2024/25 Preliminary Adopted Budget and Multi-Year Projections

LOCAL REVENUE

Unrestricted : Unrestricted local revenue for Happy Valley consists of fund interest and donation revenue. Interest rates dramatically increased in 2023/24, however interest has been conservatively budgeted in the budget year and multi-year projections in anticipation of a decline in interest rates.

Restricted : Happy Valley receives restricted local revenue in the form of donations from the Parent Club, the Drive for Schools fundraiser each October, and Parcel tax. The Parent Club has pledged \$42,377.98 in the budget year and the corresponding expenditures have been included in the 2024/25 preliminary adopted budget. Revenue from the Drive for Schools fundraiser in October 2023 has been included in the budget year; teachers are expected to use their donation accounts for classroom supplies and less for discretionary purposes. Donation carryover is being used for the Art & Music teacher in the budget year. Donations are not budgeted until a pledge letter or the funds are received so all donation revenues and corresponding expenditures have been removed from the multi-year projections.

TRANSFERS

The district is projecting a transfer into the General Fund from the Endowment Fund in all years; \$73,463 in the budget year, \$78,170 in 2025/26, and \$79,347 in 2026/27. The educational purpose of this transfer is to cover the cost of one aide in each classroom. The amount of the transfer is increasing due to step & column increases. The district is also projecting to transfer \$20,000 in the budget year from the General Fund to the Special Reserve Fund. Lastly, a \$245,000 transfer from Fund 17 into the general fund is projected in year 3, in order to maintain REU (Reserve for Economic Uncertainty) in Fund 01.

STAFFING

SALARY SCHEDULE

Negotiations have been settled for the budget year and resulted in a 1% increase to each cell on the salary schedule. In the MYP, step & column increases were budgeted. No COLA was included on salaries in the MYP.

HEALTH & WELFARE

The district continues to pay 100% of the current costs for dental and vision plans for the “employee plus one” in all budget years; the monthly per person cost for vision is \$23.06 and \$102.82 for dental and is based on FTE. The bargaining unit negotiations also resulted in the medical coverage cap increasing to \$1600/month beginning in October, based on FTE. These costs are projected to remain flat in the MYP.

STRS & PERS

The State Teachers Retirement System (STRS) rate is projected to remain flat at 19.10% throughout the multi-year projections. The Public Employees Retirement System (PERS) rate is projected to increase from 27.05% in the budget year year to 27.60% in 2025/26, and 28% in 2026/27.

FTE

There are no changes to FTE in the budget year or MYP.

Happy Valley Elementary School District
Budget Assumptions
2024/25 Preliminary Adopted Budget and Multi-Year Projections

BOOKS, MATERIALS, SUPPLIES, SERVICES, AND OTHER OPERATIONAL COSTS

Expenditures that correspond with donation funds that are not budgeted have been removed from the budget and MYP, as these expenditures will not be realized if donations are not received. 2024/25 expenditures have been projected based on the current year budget and actuals incurred in these categories, including a 5% increase for inflation. One-time expenditures in 2023/24 have been removed from future years. The district has budgeted for the following potential large expenditures in all years: a one-on-one aide at \$70,000 per year from Restricted Special Education funds, two Special Education placements, and \$50,000 for universal meal costs both from the Unrestricted General Fund.

CONCLUSIONS

Happy Valley is projected to remain in Basic Aid status throughout the MYP. Basic Aid districts receive less state aid revenue because of the “fair share reduction/share the pain” revenue reduction put into place during the 2008 financial crisis. When the Local Control Funding Formula (LCFF) replaced the former Revenue Limit calculation as the formula for school funding, this reduction was continued in the calculation and has now been permanently included as an ongoing reduction in state revenue. The amount of annual state aid is \$73,875 for Happy Valley, leaving unrestricted funding to solely rely on property tax revenue increases year over year. The district has been fortunate that the community was able to minimize the effects of losing this revenue by raising funds to continue the district’s many vital programs.

The district is projecting to deficit spend in the unrestricted resources in the budget year and both subsequent years in the MYP. This is a result of increases in salaries, PERS and STRS rates, increased costs in Special Education, and projected inflation. Annual costs are outpacing the modest increases in property taxes and other state and local revenues. The district is projected to meet the reserve for economic uncertainty at 5% of total expenditures required by the CDE through 2026/27. This amount is maintained in Fund 17, the Special Reserve Fund for Other than Capital Outlay. In year 3, this amount is maintained in Fund 01.

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Happy Valley Elementary School

Date: June 7, 2024

Adoption Date: June 18, 2024

Signed: _____

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

Public Hearing:

Place: Happy Valley Elementary School

Date: June 12, 2024

Time: 3:30pm

Contact person for additional information on the budget reports:

Name: Michelle Stewart

Title: Principal/Superintendent

Telephone: (831) 429-1456

E-mail: mstewart@hvesd.com

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/18/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 14, 2024

For additional information on this certification, please contact:

Name: Michelle Stewart
Title: Principal/Superintendent
Telephone: (831) 429-1456
E-mail: mstewart@hvesd.com

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	114.62	113.74	114.62	104.50	104.50	115.57
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	114.62	113.74	114.62	104.50	104.50	115.57
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.82	2.82	2.82	.95	.95	.95
c. Special Education-NPS/LCI	0.00	.95	0.00			
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.82	3.77	2.82	.95	.95	.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	117.44	117.51	117.44	105.45	105.45	116.52
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,374,238.00	3.64%	1,424,303.51	3.79%	1,478,336.51
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	23,653.00	4.25%	24,659.00	4.17%	25,688.00
4. Other Local Revenues	8600-8799	77,875.00	0.00%	77,875.00	0.00%	77,875.00
5. Other Financing Sources						
a. Transfers In	8900-8929	73,463.40	6.41%	78,170.00	314.93%	324,347.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(200,232.53)	-13.56%	(173,084.00)	2.35%	(177,153.00)
6. Total (Sum lines A1 thru A5c)		1,348,996.87	6.15%	1,431,923.51	20.75%	1,729,093.51
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				751,082.19		758,747.00
b. Step & Column Adjustment				7,664.81		10,375.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	751,082.19	1.02%	758,747.00	1.37%	769,122.00
2. Classified Salaries						
a. Base Salaries				228,201.16		229,626.00
b. Step & Column Adjustment				1,424.84		1,069.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	228,201.16	0.62%	229,626.00	0.47%	230,695.00
3. Employee Benefits	3000-3999	351,764.73	0.71%	354,277.00	0.84%	357,241.00
4. Books and Supplies	4000-4999	38,804.68	5.00%	40,745.00	5.00%	42,782.00
5. Services and Other Operating Expenditures	5000-5999	280,972.39	3.33%	290,342.00	4.60%	303,685.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,318.63)	0.00%	(7,318.63)	0.00%	(7,318.63)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,663,506.52	0.18%	1,666,418.37	1.79%	1,696,206.37

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(314,509.65)		(234,494.86)		32,887.14
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		730,175.76		415,666.11		181,171.25
2. Ending Fund Balance (Sum lines C and D1)		415,666.11		181,171.25		214,058.39
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		0.00				
b. Restricted 9740						
c. Committed						
1. Stabilization Arrangements 9750		0.00				
2. Other Commitments 9760		0.00				
d. Assigned 9780		0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		0.00		108,046.00		109,317.00
2. Unassigned/Unappropriated 9790		415,666.11		73,125.25		104,741.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		415,666.11		181,171.25		214,058.39
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements 9750		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789		0.00		108,046.00		109,317.00
c. Unassigned/Unappropriated 9790		415,666.11		73,125.25		104,741.39
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements 9750						
b. Reserve for Economic Uncertainties 9789		420,535.51		420,536.00		173,535.51
c. Unassigned/Unappropriated 9790						
3. Total Available Reserves (Sum lines E1a thru E2c)		836,201.62		601,707.25		387,593.90
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	43,486.00	0.00%	43,486.00	0.00%	43,486.00
3. Other State Revenues	8300-8599	208,458.13	-15.17%	176,836.00	2.38%	181,050.00
4. Other Local Revenues	8600-8799	139,867.98	-34.78%	91,222.00	0.00%	91,222.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	200,232.53	-13.56%	173,084.00	2.35%	177,153.00
6. Total (Sum lines A1 thru A5c)		592,044.64	-18.14%	484,628.00	1.71%	492,911.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				112,615.57		82,456.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,159.57)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	112,615.57	-26.78%	82,456.00	0.00%	82,456.00
2. Classified Salaries						
a. Base Salaries				16,970.34		16,970.34
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,970.34	0.00%	16,970.34	0.00%	16,970.34
3. Employee Benefits	3000-3999	103,740.08	-3.01%	100,620.00	3.83%	104,477.00
4. Books and Supplies	4000-4999	54,427.84	-86.53%	7,334.00	5.00%	7,701.00
5. Services and Other Operating Expenditures	5000-5999	277,632.51	-19.03%	224,796.00	-3.82%	216,203.00
6. Capital Outlay	6000-6999	65,572.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,000.00	0.00%	55,000.00	0.00%	55,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,318.63	0.00%	7,318.63	0.00%	7,318.63
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		693,276.97	-28.67%	494,494.97	-0.88%	490,125.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(101,232.33)		(9,866.97)		2,785.03

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		172,327.36		71,095.03		61,228.06
2. Ending Fund Balance (Sum lines C and D1)		71,095.03		61,228.06		64,013.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	71,095.03		61,228.06		64,013.09
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		71,095.03		61,228.06		64,013.09
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries paid from donations are not budgeted in the MYP until donations are promised. These salaries have been removed from budget projections as the positions will be eliminated if donation funding is not received.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,374,238.00	3.64%	1,424,303.51	3.79%	1,478,336.51
2. Federal Revenues	8100-8299	43,486.00	0.00%	43,486.00	0.00%	43,486.00
3. Other State Revenues	8300-8599	232,111.13	-13.19%	201,495.00	2.60%	206,738.00
4. Other Local Revenues	8600-8799	217,742.98	-22.34%	169,097.00	0.00%	169,097.00
5. Other Financing Sources						
a. Transfers In	8900-8929	73,463.40	6.41%	78,170.00	314.93%	324,347.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,941,041.51	-1.26%	1,916,551.51	15.94%	2,222,004.51
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				863,697.76		841,203.00
b. Step & Column Adjustment				7,664.81		10,375.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,159.57)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	863,697.76	-2.60%	841,203.00	1.23%	851,578.00
2. Classified Salaries						
a. Base Salaries				245,171.50		246,596.34
b. Step & Column Adjustment				1,424.84		1,069.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	245,171.50	0.58%	246,596.34	0.43%	247,665.34
3. Employee Benefits	3000-3999	455,504.81	-0.13%	454,897.00	1.50%	461,718.00
4. Books and Supplies	4000-4999	93,232.52	-48.43%	48,079.00	5.00%	50,483.00
5. Services and Other Operating Expenditures	5000-5999	558,604.90	-7.78%	515,138.00	0.92%	519,888.00
6. Capital Outlay	6000-6999	65,572.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,000.00	0.00%	55,000.00	0.00%	55,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,356,783.49	-8.31%	2,160,913.34	1.18%	2,186,332.34
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(415,741.98)		(244,361.83)		35,672.17

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		902,503.12		486,761.14		242,399.31
2. Ending Fund Balance (Sum lines C and D1)		486,761.14		242,399.31		278,071.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	71,095.03		61,228.06		64,013.09
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		108,046.00		109,317.00
2. Unassigned/Unappropriated	9790	415,666.11		73,125.25		104,741.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		486,761.14		242,399.31		278,071.48
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		108,046.00		109,317.00
c. Unassigned/Unappropriated	9790	415,666.11		73,125.25		104,741.39
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	420,535.51		420,536.00		173,535.51
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		836,201.62		601,707.25		387,593.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		35.48%		27.85%		17.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		104.50		109.25		114.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		2,356,783.49		2,160,913.34		2,186,332.34
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		2,356,783.49		2,160,913.34		2,186,332.34
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		117,839.17		108,045.67		109,316.62
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		117,839.17		108,045.67		109,316.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	104.50	
District's ADA Standard Percentage Level:	3.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	109	109		
Charter School				
Total ADA	109	109	N/A	Met
Second Prior Year (2022-23)				
District Regular	113	109		
Charter School				
Total ADA	113	109	3.2%	Not Met
First Prior Year (2023-24)				
District Regular	111	115		
Charter School		0		
Total ADA	111	115	N/A	Met
Budget Year (2024-25)				
District Regular	116			
Charter School	0			
Total ADA	116			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The district was expecting to begin returning to pre-pandemic attendance levels and this increase wasn't realized in 2022-23.

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	109	109		
Charter School				
Total Enrollment	109	109	0.0%	Met
Second Prior Year (2022-23)				
District Regular	120	119		
Charter School				
Total Enrollment	120	119	0.8%	Met
First Prior Year (2023-24)				
District Regular	121	121		
Charter School				
Total Enrollment	121	121	0.0%	Met
Budget Year (2024-25)				
District Regular	110			
Charter School				
Total Enrollment	110			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	102	109	
Charter School		0	
Total ADA/Enrollment	102	109	93.6%
Second Prior Year (2022-23)			
District Regular	109	119	
Charter School	0		
Total ADA/Enrollment	109	119	91.9%
First Prior Year (2023-24)			
District Regular	115	121	
Charter School			
Total ADA/Enrollment	115	121	94.7%
		Historical Average Ratio:	93.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		93.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	105	110		
Charter School	0			
Total ADA/Enrollment	105	110	95.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	109	115		
Charter School				
Total ADA/Enrollment	109	115	95.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	114	120		
Charter School				
Total ADA/Enrollment	114	120	95.0%	Not Met

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

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

- 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)

Happy Valley's attendance ratio for 2017-18 through 2019-20 were 95%, 97.2%, and 96.5%, respectively. The district is conservatively budgeting a return to pre-pandemic attendance levels.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	117.44	116.52	110.45	114.95
b. Prior Year ADA (Funded)		117.44	116.52	110.45
c. Difference (Step 1a minus Step 1b)		(.92)	(6.07)	4.50
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.78%)	(5.21%)	4.07%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,265,583.00	1,280,434.00	1,259,430.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		13,541.74	37,516.72	38,790.44
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		.29%	(2.28%)	7.15%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,228,124.00	1,277,249.00	1,328,339.00	1,381,472.00
Percent Change from Previous Year		4.00%	4.00%	4.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.00% to 5.00%	3.00% to 5.00%	3.00% to 5.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,324,923.00	1,374,238.00	1,424,304.00	1,478,337.00
District's Projected Change in LCFF Revenue:		3.72%	3.64%	3.79%
Basic Aid Standard		3.00% to 5.00%	3.00% to 5.00%	3.00% to 5.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	987,422.89	
Second Prior Year (2022-23)	1,159,040.92	1,454,544.66	79.7%
First Prior Year (2023-24)	1,349,212.03	1,710,266.45	78.9%
	Historical Average Ratio:		80.4%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.4% to 85.4%	75.4% to 85.4%	75.4% to 85.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	1,331,048.08		
1st Subsequent Year (2025-26)	1,342,650.00	1,666,418.00	80.6%	Met
2nd Subsequent Year (2026-27)	1,357,058.00	1,696,206.00	80.0%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.29%	(2.28%)	7.15%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.71% to 10.29%	-12.28% to 7.72%	-2.85% to 17.15%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.71% to 5.29%	-7.28% to 2.72%	2.15% to 12.15%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	49,930.99		
Budget Year (2024-25)	43,486.00	(12.91%)	Yes
1st Subsequent Year (2025-26)	43,486.00	0.00%	No
2nd Subsequent Year (2026-27)	43,486.00	0.00%	Yes

Explanation:
(required if Yes)

The decline in federal revenue is due to Happy Valley's preliminary allocation for the Rural Education Achievement Program (REAP, Resource 5811) being lower than the final allocation for the 2023-24 fiscal year.

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

First Prior Year (2023-24)	212,370.03		
Budget Year (2024-25)	232,111.13	9.30%	Yes
1st Subsequent Year (2025-26)	201,495.00	(13.19%)	Yes
2nd Subsequent Year (2026-27)	206,738.00	2.60%	No

Explanation:
(required if Yes)

The increase in the budget year and subsequent decline in subsequent year one is due to unearned revenue from UPK grant (resource 6053) being budgeted in 2024-25 and removed in 2025-26.

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

First Prior Year (2023-24)	318,514.92		
Budget Year (2024-25)	217,742.98	(31.64%)	Yes
1st Subsequent Year (2025-26)	169,097.00	(22.34%)	Yes
2nd Subsequent Year (2026-27)	169,097.00	0.00%	Yes

Explanation:
(required if Yes)

The district's donation revenue is projected to decline in the budget year due to carry over from current year that will be spent first, therefore less donations are needed. Additionally, projections for interest are conservative in the budget years and MYP. In subsequent year one, all donation revenue has been removed as this is not budgeted until it is promised or received.

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

First Prior Year (2023-24)	88,385.44		
Budget Year (2024-25)	93,232.52	5.48%	Yes
1st Subsequent Year (2025-26)	48,079.00	(48.43%)	Yes
2nd Subsequent Year (2026-27)	50,483.00	5.00%	No

Explanation:
(required if Yes)

Budgeted 5% increase for inflation is causing the increase in 2024-25. The decline in subsequent year one is due to donation expenditures being removed from budget as they will not be realized if donation funds are not received.

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

First Prior Year (2023-24)	547,427.85		
Budget Year (2024-25)	558,604.90	2.04%	No
1st Subsequent Year (2025-26)	515,138.00	(7.78%)	Yes
2nd Subsequent Year (2026-27)	519,888.00	.92%	Yes

Explanation:
(required if Yes)

In subsequent year one, special education services decline slightly and donation expenditures are removed from budget.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	580,815.94		
Budget Year (2024-25)	493,340.11	(15.06%)	Not Met
1st Subsequent Year (2025-26)	414,078.00	(16.07%)	Not Met
2nd Subsequent Year (2026-27)	419,321.00	1.27%	Met

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

First Prior Year (2023-24)	635,813.29		
Budget Year (2024-25)	651,837.42	2.52%	Met
1st Subsequent Year (2025-26)	563,217.00	(13.60%)	Not Met
2nd Subsequent Year (2026-27)	570,371.00	1.27%	Met

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

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

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

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

The decline in federal revenue is due to Happy Valley's preliminary allocation for the Rural Education Achievement Program (REAP, Resource 5811) being lower than the final allocation for the 2023-24 fiscal year.

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

The increase in the budget year and subsequent decline in subsequent year one is due to unearned revenue from UPK grant (resource 6053) being budgeted in 2024-25 and removed in 2025-26.

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

The district's donation revenue is projected to decline in the budget year due to carry over from current year that will be spent first, therefore less donations are needed. Additionally, projections for interest are conservative in the budget years and MYP. In subsequent year one, all donation revenue has been removed as this is not budgeted until it is promised or received.

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

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

Budgeted 5% increase for inflation is causing the increase in 2024-25. The decline in subsequent year one is due to donation expenditures being removed from budget as they will not be realized if donation funds are not received.

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

In subsequent year one, special education services decline slightly and donation expenditures are removed from budget.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	2,276,617.49			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	2,276,617.49	68,298.52	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	83,535.47	100,203.01	396,535.51
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,173,752.50	1,102,078.34	730,175.76
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,257,287.97	1,202,281.35	1,126,711.27
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,670,709.38	2,004,060.22	2,397,756.46
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,670,709.38	2,004,060.22	2,397,756.46
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	75.3%	60.0%	47.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	25.1%	20.0%	15.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	48,791.78	1,230,190.31	N/A	Met
Second Prior Year (2022-23)	(71,674.16)	1,474,544.66	4.9%	Met
First Prior Year (2023-24)	(372,052.58)	1,730,266.45	21.5%	Not Met
Budget Year (2024-25) (Information only)	(314,509.65)	1,663,506.52		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district special education costs exceed SpEd revenue allocations, requiring a significant contribution from the unrestricted general fund.

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	1,072,905.17	1,125,110.72	N/A		Met
Second Prior Year (2022-23)	1,187,401.00	1,173,902.50	1.1%		Met
First Prior Year (2023-24)	1,104,623.10	1,102,228.34	.2%		Met
Budget Year (2024-25) (Information only)	730,175.76				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	554,773.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	105	109	114
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	2,356,783.49	2,160,912.97	2,186,331.97
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,356,783.49	2,160,912.97	2,186,331.97
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	117,839.17	108,045.65	109,316.60
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	117,839.17	108,045.65	109,316.60

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	108,046.00	109,317.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	415,666.11	73,125.62	104,742.13
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	420,535.51	420,536.00	173,535.51
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)	836,201.62	601,707.62	387,594.64
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	35.48%	27.85%	17.73%
District's Reserve Standard (Section 10B, Line 7):	117,839.17	108,045.65	109,316.60
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

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

Yes

1b. If Yes, identify the expenditures:

Special Education expenditures. These expenses are paid with contributions from unrestricted to restricted and are only recurring as long as the students reside in the district.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(198,395.42)			
Budget Year (2024-25)	(200,232.53)	1,837.11	.9%	Met
1st Subsequent Year (2025-26)	(173,084.00)	(27,148.53)	(13.6%)	Not Met
2nd Subsequent Year (2026-27)	(177,153.00)	4,069.00	2.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	61,367.15			
Budget Year (2024-25)	73,463.40	12,096.25	19.7%	Met
1st Subsequent Year (2025-26)	78,170.00	4,706.60	6.4%	Met
2nd Subsequent Year (2026-27)	324,347.00	246,177.00	314.9%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	20,000.00			
Budget Year (2024-25)	20,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	(20,000.00)	(100.0%)	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:

(required if NOT met)

Contributions decrease in subsequent year one due to lower special education costs. Happy Valley is unable to reduce/eliminate these contributions at this time as they are required services for students.

1b. 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) 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:

(required if NOT met)

Subsequent year two sees a contribution from Fund 17 in the amount of \$245,000 in order to maintain REU in Fund 01. This transfer will be required in the event the district cannot cut costs elsewhere in order to support the SpEd program.

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

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term 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)

No

2. 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.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4 OPEB Liabilities

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

5 OPEB Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	7.07	7.07	7.07	7.07

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Apr 17, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 17, 2024

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024	End Date:	Jun 30, 2025
--------------	-----------	--------------

5. Salary settlement:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

7822	
------	--

% change in salary schedule from prior year

1.0%

or

Multiyear Agreement

Total cost of salary settlement

--	--

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

--	--

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

--

Negotiations Not Settled

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

7822

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Yes	Yes	Yes
2.	134383.20	135283.20	135283.20
3.			
4.	6.3%		

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Yes	Yes	Yes
2.	0	8565	11395
3.			

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Yes	Yes	Yes
2.	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	3.88	3.88	3.88	3.88

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Classified staff include instructional aides and one part-time administrative assistant, none of whom have health & welfare through the district. Classified staff do not have a bargaining unit and therefore there is no public disclosure required. Negotiations for Classified were settled last year in a two year agreement. These costs were already included in the MYP and are now included in the budget year.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

 End Date:

5. Salary settlement:

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

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

1397.76		
---------	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

2. Total cost of H&W benefits

0	0	0
---	---	---

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

2. Cost of step & column adjustments

0	1425	1069
---	------	------

3. Percent change in step & column over prior year

--	--	--

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

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

1. Are savings from attrition included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

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

No	No	No
----	----	----

Classified (Non-management) - Other

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

Only the part-time administrative assistant received a raise that was no previously included in budget. The cost of the raise is \$1397.76 plus statutory.

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

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

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

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes	Yes
2120.06			
1%			

Negotiations Not Settled

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

2120.06

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
2318	2318	2318
100.0%	100.0%	100.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 18, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,397,756.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	49,286.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,848.74
5. Interfund Transfers Out	All	9300	7600-7629	20,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include 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)				22,848.74
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,325,621.72
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				117.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,790.84

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,812,779.64	16,464.85
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,812,779.64	16,464.85
B. Required effort (Line A.2 times 90%)	1,631,501.68	14,818.37
C. Current year expenditures (Line I.E and Line II.B)	2,325,621.72	19,790.84
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p>	MOE Met	
<p>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 percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,324,923.00	0.00	1,324,923.00	1,374,238.00	0.00	1,374,238.00	3.7%
2) Federal Revenue		8100-8299	644.99	49,286.00	49,930.99	0.00	43,486.00	43,486.00	-12.9%
3) Other State Revenue		8300-8599	25,306.00	187,064.03	212,370.03	23,653.00	208,458.13	232,111.13	9.3%
4) Other Local Revenue		8600-8799	144,368.15	174,146.77	318,514.92	77,875.00	139,867.98	217,742.98	-31.6%
5) TOTAL, REVENUES			1,495,242.14	410,496.80	1,905,738.94	1,475,766.00	391,812.11	1,867,578.11	-2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	767,251.91	134,604.57	901,856.48	751,082.19	112,615.57	863,697.76	-4.2%
2) Classified Salaries		2000-2999	223,733.32	34,811.80	258,545.12	228,201.16	16,970.34	245,171.50	-5.2%
3) Employee Benefits		3000-3999	358,226.80	102,902.03	461,128.83	351,764.73	103,740.08	455,504.81	-1.2%
4) Books and Supplies		4000-4999	54,050.20	34,335.24	88,385.44	38,804.68	54,427.84	93,232.52	5.5%
5) Services and Other Operating Expenditures		5000-5999	315,077.72	232,350.13	547,427.85	280,972.39	277,632.51	558,604.90	2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	65,572.00	65,572.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	138.00	120,274.74	120,412.74	0.00	55,000.00	55,000.00	-54.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,211.50)	8,211.50	0.00	(7,318.63)	7,318.63	0.00	0.0%
9) TOTAL, EXPENDITURES			1,710,266.45	667,490.01	2,377,756.46	1,643,506.52	693,276.97	2,336,783.49	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(215,024.31)	(256,993.21)	(472,017.52)	(167,740.52)	(301,464.86)	(469,205.38)	-0.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	61,367.15	0.00	61,367.15	73,463.40	0.00	73,463.40	19.7%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(198,395.42)	198,395.42	0.00	(200,232.53)	200,232.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(157,028.27)	198,395.42	41,367.15	(146,769.13)	200,232.53	53,463.40	29.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(372,052.58)	(58,597.79)	(430,650.37)	(314,509.65)	(101,232.33)	(415,741.98)	-3.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,102,228.34	230,925.15	1,333,153.49	730,175.76	172,327.36	902,503.12	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,102,228.34	230,925.15	1,333,153.49	730,175.76	172,327.36	902,503.12	-32.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,102,228.34	230,925.15	1,333,153.49	730,175.76	172,327.36	902,503.12	-32.3%
2) Ending Balance, June 30 (E + F1e)			730,175.76	172,327.36	902,503.12	415,666.11	71,095.03	486,761.14	-46.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	172,327.36	172,327.36	0.00	71,095.03	71,095.03	-58.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	730,175.76	0.00	730,175.76	415,666.11	0.00	415,666.11	-43.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,035,402.59	84,035.78	1,119,438.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	(54,764.57)	0.00	(54,764.57)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	14,644.00	14,644.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			980,638.02	98,679.78	1,079,317.80				
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	92,066.96	0.00	92,066.96				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			92,066.96	0.00	92,066.96				
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)			888,571.06	98,679.78	987,250.84				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	73,875.00	0.00	73,875.00	73,875.00	0.00	73,875.00	0.0%
Education Protection Account State Aid - Current Year		8012	22,924.00	0.00	22,924.00	23,114.00	0.00	23,114.00	0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,674.00	0.00	5,674.00	5,901.00	0.00	5,901.00	4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,196,466.00	0.00	1,196,466.00	1,244,325.00	0.00	1,244,325.00	4.0%
Unsecured Roll Taxes		8042	23,710.00	0.00	23,710.00	24,658.00	0.00	24,658.00	4.0%
Prior Years' Taxes		8043	2,274.00	0.00	2,274.00	2,365.00	0.00	2,365.00	4.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,324,923.00	0.00	1,324,923.00	1,374,238.00	0.00	1,374,238.00	3.7%
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 Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,324,923.00	0.00	1,324,923.00	1,374,238.00	0.00	1,374,238.00	3.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	16,151.00	16,151.00	0.00	16,151.00	16,151.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,397.00	1,397.00	0.00	1,397.00	1,397.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,940.00	1,940.00		2,427.00	2,427.00	25.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	644.99	29,798.00	30,442.99	0.00	23,511.00	23,511.00	-22.8%
TOTAL, FEDERAL REVENUE			644.99	49,286.00	49,930.99	0.00	43,486.00	43,486.00	-12.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,116.00	0.00	4,116.00	4,334.00	0.00	4,334.00	5.3%
Lottery - Unrestricted and Instructional Materials		8560	21,190.00	8,620.00	29,810.00	19,319.00	7,859.00	27,178.00	-8.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	178,444.03	178,444.03	0.00	200,599.13	200,599.13	12.4%
TOTAL, OTHER STATE REVENUE			25,306.00	187,064.03	212,370.03	23,653.00	208,458.13	232,111.13	9.3%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	51,975.00	0.00	51,975.00	51,975.00	0.00	51,975.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	0.00	40,000.00	15,000.00	0.00	15,000.00	-62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	900.00	0.00	900.00	900.00	0.00	900.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	51,493.15	72,736.02	124,229.17	10,000.00	48,645.98	58,645.98	-52.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		101,410.75	101,410.75		91,222.00	91,222.00	-10.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			144,368.15	174,146.77	318,514.92	77,875.00	139,867.98	217,742.98	-31.6%
TOTAL, REVENUES			1,495,242.14	410,496.80	1,905,738.94	1,475,766.00	391,812.11	1,867,578.11	-2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	594,213.83	129,715.06	723,928.89	576,313.72	107,856.47	684,170.19	-5.5%
Certificated Pupil Support Salaries		1200	0.00	4,889.51	4,889.51	0.00	4,759.10	4,759.10	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	173,038.08	0.00	173,038.08	174,768.47	0.00	174,768.47	1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			767,251.91	134,604.57	901,856.48	751,082.19	112,615.57	863,697.76	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	61,873.60	34,811.80	96,685.40	64,640.80	16,970.34	81,611.14	-15.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	159,666.72	0.00	159,666.72	161,278.56	0.00	161,278.56	1.0%
Other Classified Salaries		2900	2,193.00	0.00	2,193.00	2,281.80	0.00	2,281.80	4.0%
TOTAL, CLASSIFIED SALARIES			223,733.32	34,811.80	258,545.12	228,201.16	16,970.34	245,171.50	-5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	143,843.53	87,910.71	231,754.24	142,310.78	91,779.55	234,090.33	1.0%
PERS		3201-3202	42,863.96	4,730.54	47,594.50	43,131.92	3,746.64	46,878.56	-1.5%
OASDI/Medicare/Alternative		3301-3302	27,787.76	6,923.82	34,711.58	27,806.32	5,606.10	33,412.42	-3.7%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	124,977.60	0.00	124,977.60	119,960.02	0.00	119,960.02	-4.0%
Unemployment Insurance		3501-3502	476.04	84.10	560.14	470.84	66.11	536.95	-4.1%
Workers' Compensation		3601-3602	18,277.91	3,252.86	21,530.77	18,084.85	2,541.68	20,626.53	-4.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			358,226.80	102,902.03	461,128.83	351,764.73	103,740.08	455,504.81	-1.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,000.00	5,000.00	0.00	5,250.00	5,250.00	5.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	42,040.02	27,092.10	69,132.12	36,908.68	49,177.84	86,086.52	24.5%
Noncapitalized Equipment		4400	11,510.18	2,243.14	13,753.32	1,896.00	0.00	1,896.00	-86.2%
Food		4700	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			54,050.20	34,335.24	88,385.44	38,804.68	54,427.84	93,232.52	5.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	86,245.00	86,245.00	0.00	125,075.00	125,075.00	45.0%
Travel and Conferences		5200	7,372.01	1,818.00	9,190.01	1,500.00	2,325.00	3,825.00	-58.4%
Dues and Memberships		5300	3,775.96	0.00	3,775.96	4,000.00	0.00	4,000.00	5.9%
Insurance		5400 - 5450	19,951.00	0.00	19,951.00	21,000.00	0.00	21,000.00	5.3%
Operations and Housekeeping Services		5500	56,440.52	13,474.00	69,914.52	63,700.28	14,650.00	78,350.28	12.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,632.68	0.00	43,632.68	29,120.93	0.00	29,120.93	-33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	170,934.54	130,813.13	301,747.67	151,910.47	135,582.51	287,492.98	-4.7%
Communications		5900	12,971.01	0.00	12,971.01	9,740.71	0.00	9,740.71	-24.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			315,077.72	232,350.13	547,427.85	280,972.39	277,632.51	558,604.90	2.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	65,572.00	65,572.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	65,572.00	65,572.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	117,426.00	117,426.00	0.00	55,000.00	55,000.00	-53.2%
Payments to County Offices		7142	138.00	0.00	138.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	2,848.74	2,848.74	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			138.00	120,274.74	120,412.74	0.00	55,000.00	55,000.00	-54.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,211.50)	8,211.50	0.00	(7,318.63)	7,318.63	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,211.50)	8,211.50	0.00	(7,318.63)	7,318.63	0.00	0.0%
TOTAL, EXPENDITURES			1,710,266.45	667,490.01	2,377,756.46	1,643,506.52	693,276.97	2,336,783.49	-1.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	61,367.15	0.00	61,367.15	73,463.40	0.00	73,463.40	19.7%
(a) TOTAL, INTERFUND TRANSFERS IN			61,367.15	0.00	61,367.15	73,463.40	0.00	73,463.40	19.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(198,395.42)	198,395.42	0.00	(200,232.53)	200,232.53	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(198,395.42)	198,395.42	0.00	(200,232.53)	200,232.53	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(157,028.27)	198,395.42	41,367.15	(146,769.13)	200,232.53	53,463.40	29.2%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,324,923.00	0.00	1,324,923.00	1,374,238.00	0.00	1,374,238.00	3.7%
2) Federal Revenue		8100-8299	644.99	49,286.00	49,930.99	0.00	43,486.00	43,486.00	-12.9%
3) Other State Revenue		8300-8599	25,306.00	187,064.03	212,370.03	23,653.00	208,458.13	232,111.13	9.3%
4) Other Local Revenue		8600-8799	144,368.15	174,146.77	318,514.92	77,875.00	139,867.98	217,742.98	-31.6%
5) TOTAL, REVENUES			1,495,242.14	410,496.80	1,905,738.94	1,475,766.00	391,812.11	1,867,578.11	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		942,467.25	436,595.62	1,379,062.87	929,293.85	483,799.48	1,413,093.33	2.5%
2) Instruction - Related Services	2000-2999		348,923.98	14,121.00	363,044.98	326,423.90	15,256.00	341,679.90	-5.9%
3) Pupil Services	3000-3999		32,022.38	68,099.07	100,121.45	50,702.85	46,319.86	97,022.71	-3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		237,164.26	12,614.50	249,778.76	223,651.20	11,944.63	235,595.83	-5.7%
8) Plant Services	8000-8999		149,550.58	15,785.08	165,335.66	113,434.72	80,957.00	194,391.72	17.6%
9) Other Outgo	9000-9999	Except 7600-7699	138.00	120,274.74	120,412.74	0.00	55,000.00	55,000.00	-54.3%
10) TOTAL, EXPENDITURES			1,710,266.45	667,490.01	2,377,756.46	1,643,506.52	693,276.97	2,336,783.49	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(215,024.31)	(256,993.21)	(472,017.52)	(167,740.52)	(301,464.86)	(469,205.38)	-0.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	61,367.15	0.00	61,367.15	73,463.40	0.00	73,463.40	19.7%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(198,395.42)	198,395.42	0.00	(200,232.53)	200,232.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(157,028.27)	198,395.42	41,367.15	(146,769.13)	200,232.53	53,463.40	29.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(372,052.58)	(58,597.79)	(430,650.37)	(314,509.65)	(101,232.33)	(415,741.98)	-3.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,102,228.34	230,925.15	1,333,153.49	730,175.76	172,327.36	902,503.12	-32.3%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,102,228.34	230,925.15	1,333,153.49	730,175.76	172,327.36	902,503.12	-32.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,102,228.34	230,925.15	1,333,153.49	730,175.76	172,327.36	902,503.12	-32.3%
2) Ending Balance, June 30 (E + F1e)			730,175.76	172,327.36	902,503.12	415,666.11	71,095.03	486,761.14	-46.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	172,327.36	172,327.36	0.00	71,095.03	71,095.03	-58.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	730,175.76	0.00	730,175.76	415,666.11	0.00	415,666.11	-43.1%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6300	Lottery: Instructional Materials	53,235.76	55,844.76
6547	Special Education Early Intervention Preschool Grant	28,215.25	12,570.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	65,572.00	0.00
7311	Classified School Employee Professional Development Block Grant	212.47	212.47
9010	Other Restricted Local	25,091.88	2,467.55
Total, Restricted Balance		172,327.36	71,095.03

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	4,000.00	-69.2%
5) TOTAL, REVENUES			13,000.00	4,000.00	-69.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,000.00	4,000.00	-69.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,000.00	24,000.00	-27.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,535.51	396,535.51	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,535.51	396,535.51	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,535.51	396,535.51	9.1%
2) Ending Balance, June 30 (E + F1e)			396,535.51	420,535.51	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	396,535.51	420,535.51	6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	389,099.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,971.56)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			375,128.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			375,128.05		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,000.00	4,000.00	-69.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	4,000.00	-69.2%
TOTAL, REVENUES			13,000.00	4,000.00	-69.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	20,000.00	20,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	4,000.00	-69.2%
5) TOTAL, REVENUES			13,000.00	4,000.00	-69.2%
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%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,000.00	4,000.00	-69.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,000.00	24,000.00	-27.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,535.51	396,535.51	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,535.51	396,535.51	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,535.51	396,535.51	9.1%
2) Ending Balance, June 30 (E + F1e)			396,535.51	420,535.51	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	396,535.51	420,535.51	6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	5,157.08	4,200.00	-18.6%
5) TOTAL, REVENUES			5,157.08	4,200.00	-18.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,130.71	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,130.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26.37	4,200.00	15,827.2%
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)			26.37	4,200.00	15,827.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10.57	36.94	249.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10.57	36.94	249.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10.57	36.94	249.5%
2) Ending Balance, June 30 (E + F1e)			36.94	4,236.94	11,369.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36.94	4,236.94	11,369.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(.41)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			13.39		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	65.00	200.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	5,092.08	4,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			5,157.08	4,200.00	-18.6%
TOTAL, REVENUES			5,157.08	4,200.00	-18.6%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,130.71	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,130.71	0.00	-100.0%
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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,130.71	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,157.08	4,200.00	-18.6%
5) TOTAL, REVENUES			5,157.08	4,200.00	-18.6%
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		5,130.71	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,130.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			26.37	4,200.00	15,827.2%
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)			26.37	4,200.00	15,827.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10.57	36.94	249.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10.57	36.94	249.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10.57	36.94	249.5%
2) Ending Balance, June 30 (E + F1e)			36.94	4,236.94	11,369.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36.94	4,236.94	11,369.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	36.94	4,236.94
Total, Restricted Balance			36.94	4,236.94

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,636,478.33	0.00	-100.0%
4) Other Local Revenue		8600-8799	23,000.00	5,000.00	-78.3%
5) TOTAL, REVENUES			1,659,478.33	5,000.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,000.00	1,533,348.38	889.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,000.00	1,533,348.38	889.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,504,478.33	(1,528,348.38)	-201.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,504,478.33	(1,528,348.38)	-201.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,870.05	1,528,348.38	6,302.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,870.05	1,528,348.38	6,302.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,870.05	1,528,348.38	6,302.8%
2) Ending Balance, June 30 (E + F1e)			1,528,348.38	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	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,528,348.38	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	1,529,651.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(956.06)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,528,694.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,528,694.97		
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					
School Facilities Apportionments		8545	1,636,478.33	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,636,478.33	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,000.00	5,000.00	-78.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,000.00	5,000.00	-78.3%
TOTAL, REVENUES			1,659,478.33	5,000.00	-99.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	155,000.00	1,533,348.38	889.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,000.00	1,533,348.38	889.3%
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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			155,000.00	1,533,348.38	889.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,636,478.33	0.00	-100.0%
4) Other Local Revenue		8600-8799	23,000.00	5,000.00	-78.3%
5) TOTAL, REVENUES			1,659,478.33	5,000.00	-99.7%
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		155,000.00	1,533,348.38	889.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			155,000.00	1,533,348.38	889.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,504,478.33	(1,528,348.38)	-201.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,504,478.33	(1,528,348.38)	-201.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,870.05	1,528,348.38	6,302.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,870.05	1,528,348.38	6,302.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,870.05	1,528,348.38	6,302.8%
2) Ending Balance, June 30 (E + F1e)			1,528,348.38	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	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,528,348.38	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	1,528,348.38	0.00
Total, Restricted Balance			1,528,348.38	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	37,791.00	36,000.00	-4.7%
5) TOTAL, REVENUES			37,791.00	36,000.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,791.00	36,000.00	-4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	61,367.15	73,463.40	19.7%
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			(61,367.15)	(73,463.40)	19.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,576.15)	(37,463.40)	58.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,044,600.15	1,021,024.00	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,044,600.15	1,021,024.00	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,044,600.15	1,021,024.00	-2.3%
2) Ending Balance, June 30 (E + F1e)			1,021,024.00	983,560.60	-3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	970,494.21	970,494.21	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	50,529.79	13,066.39	-74.1%
Endowment Fund	0000	9780	50,529.79		
Endowment Fund	0000	9780		13,066.39	
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	114,623.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,848.07)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	970,494.21		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,082,269.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,082,269.24		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,650.00	1,000.00	-62.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,141.00	35,000.00	-0.4%
TOTAL, OTHER LOCAL REVENUE			37,791.00	36,000.00	-4.7%
TOTAL, REVENUES			37,791.00	36,000.00	-4.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	61,367.15	73,463.40	19.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			61,367.15	73,463.40	19.7%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(61,367.15)	(73,463.40)	19.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,791.00	36,000.00	-4.7%
5) TOTAL, REVENUES			37,791.00	36,000.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			37,791.00	36,000.00	-4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	61,367.15	73,463.40	19.7%
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			(61,367.15)	(73,463.40)	19.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,576.15)	(37,463.40)	58.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,044,600.15	1,021,024.00	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,044,600.15	1,021,024.00	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,044,600.15	1,021,024.00	-2.3%
2) Ending Balance, June 30 (E + F1e)			1,021,024.00	983,560.60	-3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	970,494.21	970,494.21	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	50,529.79	13,066.39	-74.1%
Endowment Fund	0000	9780	50,529.79		
Endowment Fund	0000	9780		13,066.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	970,494.21	970,494.21
Total, Restricted Balance		970,494.21	970,494.21

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					61,367.15	20,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						61,367.15		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Budget, July 1
 2023-24 Estimated Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	81,367.15	81,367.15	0.00	0.00

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					73,463.40	20,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								

Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						73,463.40		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	93,463.40	93,463.40		

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

Happy Valley Elementary

Santa Cruz County

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

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

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

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

SUPPLEMENTAL CHECKS

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

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663	\$1,092,852.00	\$1,092,852.00

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

Happy Valley Elementary

Santa Cruz County

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

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

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

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

EXPORT VALIDATION CHECKS

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

Exception

Explanation: Cashflow is provided in Excel format.

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Exception

FORM

Form CASH

Explanation: Cashflow is provided in Excel format.