





Gateway Community Charters

5112 Arnold Avenue, Suite A
McClellan, California 95652

2024 - 2025
Adopted Budget

Jason Sample
Superintendent/CEO

Omaira Reyna
Chief Business Official

COMMUNITY COLLABORATIVE CHARTER SCHOOL
COMMUNITY OUTREACH ACADEMY
FUTURES HIGH SCHOOL
SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY – TRUSD
SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY – SCUSD
HIGHER LEARNING ACADEMY
GATEWAY INTERNATIONAL SCHOOL
EMPOWERING POSSIBILITIES INTERNATIONAL CHARTER
SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - EGUSD

GATEWAY COMMUNITY CHARTERS

2024-2025 Adopted Budget Report

Board of Directors

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Harry Block, Secretary
Mark Anderson, Treasurer
Jack Turner, Director

Administration

Jason Sample, Superintendent/CEO
Omaira Reyna, Chief Business Official

Gateway Community Charters

2024-2025 Adopted Budget

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Gateway Community Charters

2024-2025
Adopted Budget
Executive Summary

The total 2024-25 Adopted Budget is presented for nine individual charter schools within the GCC; Community Collaborative Charter School (CCCS), Community Outreach Academy (COA), Futures High School (Futures), Sacramento Academic and Vocational Academy (SAVA), Sacramento Academic and Vocational Academy – SCUSD (SAVA-SCUSD), Higher Learning Academy (HLA), Gateway International School (GIS), Empowering Possibilities International Charter (EPIC) and Sacramento Academic and Vocational Academy – EGUSD (SAVA-EGUSD).

The budget has been prepared carefully in collaboration with staff recognizing that balance between long range financial stability and sound educational programs are maintained. Revenue assumptions are based off the Governor's May Revised Budget with recommendations from School Services of California. This budget is also aligned with the charters' Local Control Accountability Plans.

Local Education Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is an initial estimate of revenues and expenses since the preparation of this budget occurs before the State has enacted its budget and before actual revenues and expenses are known for the current year. A revised budget will be presented later in the fiscal year to recognize changes.

The State Budget allocated to public schools (Proposition 98 Minimum Guaranteed) for 2024-25 is estimated to be $109.1 Billion, based on May Revise. The Local Control Funding Formula (LCFF) is the largest source of revenue for the GCC and the Governor's budget proposes at 1.07% COLA for the 2024-25 year. However, funding for Prop 98 for 2023-24 and 2024-25 are potentially going to change with the new Prop 28 deal made after the May Revise. This budget includes May Revise Prop 98 amounts and dart board projections.

In the May Revise, budget reduction under AB 106 was disclosed. AB 106 includes $17.4 billion in early action solutions to reduce the projected shortfall in state revenue. The bill discloses; $3.6 billion in reductions, $5.2 billion in revenue and borrowing, $5.2 billion in delays and deferrals, $3.4 billion in cost shifts from the General Fund to other state funds. In addition, some of these K-12 initiatives will be delayed or deduced; delay of $550 million for the California Preschool, Transitional Kindergarten (TK), and Full-Day Kindergarten Facilities Grant Programs, and reduction of $500 million of School Facility Program.

In addition to AB 106, the State plans to withdrawal from the rainy-day fund, Prop 98 reserves in full by the end of 2024-2025. In 2023-2024 withdrawal of $5.8 billion, and 2024-25 of $2.6 billion, depleting the full amount of Prop 98 Reserves. This is great news as we don't expect any major cuts to education, but this leaves us vulnerable in future years.

The COLA for 2024-25 is 1.07%, and state programs that will be increased by the cost of living adjustment are Child Nutrition, Mandated Block Grant, Special Education, and Charter School Facility Grant Program. In addition, our LCFF funding model applies the COLA, increasing our Base Grants.

The Governor's May Revise proposes new programs to address the chronic absentee rates statewide. These components are not included in GCC's 2024-25 budget due to their uncertainty of how they will impact our schools specifically, all initiatives below increase generated ADA, and require written agreements prior to execution of use of these programs.

- Attendance Recovery – delay of implementation to 2025-26.
- Remote Learning and Instructional Continuity Program Proposal to start 2024-25
    - For students enrolled in a regular school program who need to be away from the classroom-based instruction
    - Similar to existing short-term independent study with some key differences
        - Enrolled in regular school program and must be offered the alternative of classroom instruction
        - LEA must have adopted written policies that must at minimum, include all requirement elements
        - Limited to 15 cumulative school days in a school year and only for students in classroom-based programs
        - Age limitations - cannot serve students older than 19 years
        - Must be substantially equivalent to classroom-based instruction
- Independent Study Changes
    - 2024-25 - Eliminates the requirement for students to participate in independent study for a minimum of three consecutive school days before claiming ADA
    - 2025-26 - Eliminates the bi-section of independent study program based on the number of school days that a student participates
    - Essentially, eliminates the distinction between short and long term, independent study

The 2024-25 Adopted Budget projects minimum Reserves for Economic Uncertainty equal to 5% of expenditures for each of our nine charters. Additional reserves are established for each charter school uniquely based on their own needs and requirements. Additional reserve designations may include the following; Restricted Funds, Facility Acquisition, Construction and Maintenance, and Sustainability of charter goals and missions. The 2024-25 combined charter school reserve total is estimated to be $61.1 million at the end of the budget year.

INTRODUCTION

Gateway Community Charters, Inc. (GCC) is an independent non-profit 501(c) (3) agency that was created to support students, parents and the community through the conception, development, administration and governance of innovative, high quality, standards-based educational school choice options within the greater Sacramento region. The GCC vision is to provide all students, regardless of circumstances, a safe, caring school choice with high academic and behavioral expectations where they can reach their fullest academic and social potential.

The combined 2024-2025 Adopted Budget of $117 million in expenditures is presented for nine individual charter schools within the GCC; Community Collaborative Charter School (CCCS), Community Outreach Academy (COA), Futures High School (Futures), Sacramento Academic and Vocational Academy (SAVA), Sacramento Academic and Vocational Academy – SCUSD (SAVA-SCUSD), Higher Learning Academy (HLA), Gateway International School (GIS), Empowering Possibilities International Charter (EPIC) and Sacramento Academic and Vocational Academy – EGUSD (SAVA-EGUSD).

Charter schools are required to revise the budgets each year in order to authorize the expenditure of funds. Each of the GCC charter schools are direct funded and utilize the QSS accounting system administered by Sacramento County Office of Education (SCOE). Each charter school is accounted for as a unique Local Educational Agency (LEA) and maintains a separate fund balance.

Within this report, each charter school is provided a separate 2024-25 Adopted Budget and Multi-Year Projection, Attendance Projections, Cash Flow, and supplemental reports. Each charter budget summarizes the cost to provide necessary resources and support for each charter school for 2024-25 through 2026-27.

Budget Assumption Narrative

ENROLLMENT AND ADA

Enrollment projections are intended to project enrollment at the time of California Basic Educational Data System (CBEDS) reporting day that occurs in October of each school year. Average Daily Attendance (ADA) projections are targeting Period 2 attendance that occurs in March/April of each school year. Reported ADA is what is used to calculate the major sources of state revenue for charter and traditional schools. Because of the difference in the reporting periods, the historical ratio of ADA to CBEDS enrollment is a useful tool when estimating future year revenue projections. Current projections are based on prior periods, calculated individually for each charter adjusted for any anomalies or planned changes in enrollment.

(1) Enrollment change is projected on average to increase by 92 students in 2024-25 from 5,758 to 5,850 students. Future enrollment is projected based on historical growth rates, grade level promotion, enrollment applications received to date, intent to return forms, and discussion with staff regarding planned program expansions. As specific plans and student enrollments materialize, the budget will be adjusted accordingly.

Enrollment Changes from Prior Year

Charter School	23-24 CBEDS	24-25 CBEDS Projection	change
CCCS	699	690	-9
COA	1797	1851	54
FHS	475	470	-5
SAVA TRUSD	196	233	37
SAVA SCUSD	701	685	-16
SAVA EGUSD	372	361	-11
HLA	537	520	-17
GIS	578	620	42
EPIC	403	420	17
Total	5,758	5,850	92

24-25 P2 ADA to Enrollment

Charter School	24-25 P2 ADA	24-25 CBEDS Projection	% ADA to Enrollment
CCCS	628.98	690	91.16%
COA	1731.48	1851	93.54%
FHS	440.58	470	93.74%
SAVA TRUSD	225.38	233	96.73%
SAVA SCUSD	639.97	685	93.43%
SAVA EGUSD	350.89	361	97.20%
HLA	463.74	520	89.18%
GIS	579.26	620	93.43%
EPIC	391.82	420	93.29%
Total	5,452.10	5,850	93.20%

UNDUPLICATED PERCENTAGE OF ENROLLMENT OF FREE AND REDUCED, ENGLISH LANGUAGE LEARNERS AND FOSTER YOUTH:

The LCFF provides a Supplemental and Concentration Grant for the three-year average unduplicated count of students who qualify for free and reduced meals (FRPL), English language learners (ELL), and foster youth (FY). The school receives a supplemental grant for all students who fall under these criteria, and the school receives a concentration grant for those students meeting the criteria that exceed 55% of enrollment up to the district's percentage of the school's site location or business office location. The Districts used for this are Twin Rivers Unified with an Unduplicated Pupil Percentage (UPP) of 90.99%

Estimated 3 Year Average Unduplicated Percentage of FRPL, ELL, and FY

Charter School	UPP %
CCCS	88.70%
COA	92.82%
FHS	92.21%
SAVA TRUSD	75.00%
SAVA SCUSD	88.87%
SAVA EGUSD	73.66%
HLA	89.76%
GIS	85.47%
EPIC	93.05%

REVENUE ASSUMPTIONS:

The Adopted Budget revenue projection is developed using estimates by School Services of California, FCMAT and the State Department of Finance based on the State of California budget.

Total Revenues decreased by $4.2 million or 3.65%, from $114.2 million in 23-24 Estimated Budget, to $110 million 24-25 Adopted Budget.

The major revenue assumptions are:

(2) LCFF:

LCFF, State Aid is projected to increase $3.8 million or 4.56%, as the increase in COLA, ADA projections, and UPP %.

The Governor proposes in the May Revised Budget a cost-of-living adjustment (COLA) for LCFF Revenues of 1.07%. The following table shows the May Revision COLA amounts per ADA plus the grade span adjustment and the corresponding revised 2024-25 targets by grade span.

Grade Span	23-24 Target Base Grant per ADA	1.07% COLA	Grade Span Adjustment (GSA)	24-25 Adjusted Base Grant per ADA
TK	$9,919	$106	$3,077	$14,145
K-3	$9,919	$106	$1,043	$11,068
4-6	$10,069	$108	$0	$10,177
7-8	$10,367	$111	$0	$10,478
9-12	$12,015	$129	$316	$12,460

After applying Supplemental and Concentration grant adjustments based on the individual Unduplicated Count below are the average amounts of funding per ADA for each of our schools:

2024-2025 Estimated LCFF Funding per ADA:

Charter School	Average Adjusted Base Grant per ADA	Supplemental & Concentration	Total
CCCS	$11,660	$4,550	$16,210
COA	$10,781	$4,468	$15,249
FHS	$12,460	$5,232	$17,692
SAVA TRUSD	$11,198	$3,145	$14,343
SAVA SCUSD	$12,298	$4,908	$17,206
SAVA EGUSD	$12,262	$3,264	$15,526
HLA	$10,782	$4,398	$15,180
GIS	10,911	$3,961	$14,872
EPIC	$10,796	$4,443	15,239

(3) Federal Grants:

Federal Revenue decreased by $2.5 million or 37.57%. Revenue went from $6.7 million (Estimated) to $4.2 million (Adopted). Decrease in federal revenue is due to loss of ESSER III one-time funding, and loss of the American Rescue Protection Homeless, Children and Youth program. In addition, we have a decrease of revenue due to carryover amounts dropping off. Netted against the loss of federal funding we have an increase to Special Education resource due to COLA of 1.07% and enrollment number changes. Federal programs are based on prior year ADA numbers.

Federal Revenue Summary

Program	Adopted Budget	Estimated Actuals	Variance
Title I	$1,616,751	$1,638,883	-$22,132
ESSA: School Improvement	$586,385	$794,684	-$208,299
ESSER III	$0	$1,259,935	-$1,259,935
ESSER III – Learning Loss	$0	$795,078	-$795,708
ESSER III – After School Summer	$0	$280,000	-$280,000
SPED IDEA Basic	$928,712	$885,468	$43,244
SPED Federal Mental Health	$65,848	$65,848	$0
Title II	$208,734	$221,696	-$12,962
Title IV	$152,135	$137,662	$14,473
Title III – Immigrant	$151,863	$147,103	$4,760
Title III – LEP	$357,164	$398,279	-$41,115
Child Nutrition – EPIC	$101,320	$50,660	$50,660
ARP HYC II Homeless Children and Youth II	$0	$2,880	-$2,880
Total Federal Revenue	**$4,168,912**	**$6,678,176**	**-$2,509,264**

(4) Other State Grants:

State Revenue sources have decreased by $3.8 million or 23.39%. Revenue changed from $16.4 million (Estimated) to $12.6 million (Adopted). Largest impact of the decrease in revenue in programs that are year to year application based CTE programs, Golden Pathways, Career Technical Education, and K-12 Strong Workforce. GCC anticipates new revenue in 2024-25 but will not be recorded until we received notification of award. Similarly, the LCFF Equity Multiplier is based on factors unknown yet, and has dropped off of the adopted budget. Dual Enrollment is one-time funds recorded in 2023-24, spending will happen over the next 2-3 years. ASES has a loss due to carryover from prior year spent down in 22-23. Charter School Facilities Lease program shows an increase due to expansion of reported properties and increase of COLA by 1.07%. Increases to

state revenue is coming in under California Community Partnership Program and that grant will be spent over 5 years.

State Revenue Summary

Program	Adopted Budget	Estimated Actuals	Variance
Mandated Cost Block Grant	$179,001	$188,452	-$9,451
Lottery	$1,417,747	$1,399,813	
Expanded Learning Opportunity Program (ELOP)	$5,656,469	$5,656,469	$0
ASES	$762.902	$811,682	-$48,780
Charter School Facilities Lease	$1,552,525	$1,284,222	$268,303
CTE programs	$1,132,026	$4,106,195	-$2,974,169
Child Nutrition	$66,000	$33,000	$33,000
Universal TK	$158,399	$264,773	-$106,375
Clean Energy	$0	-$4,482	$4,482
Mental Health Services	$435,660	$428,709	$6,951
Arts & Music in Schools	$960,310	$960,310	$0
Art, Music, Instructional Material Block Grant	$0	$107,270	-$107,270
Dual Enrollment	$0	$500,000	-$500,000
Early Literacy Block Grant	$150,000	$126,111	$23,889
LCFF Equity Multiplier –EPIC	$0	$488,411	-$488,411
Ca Community School Partnership	$236,532	$0	$236,532
Total State Revenue	$12,557,571	$16,391,146	-$3,833,575

(5) Local Revenues are budgeted to decrease by $1.6 million or 17.92%. Revenue changed from $8.8 million (Estimated) to $7.2 million (Adopted). Revenue is projected to be less in 24-25 due to the amount of cash held with the treasury as one-time funds are being spent down. Heluna Health – Mental Health grant, SCOE – CA School Leadership Academy Grant, used for professional development for AI, and CARB – Ca Air Resource Grant is pathways funds awarded to our SAVA are one-year grants, that will be spent in the next 3 years, and Donations and Sac Athletic League revenues are not recorded until received.

Special Education is based on current year's ADA numbers. The increase to the Special Education is due to the COLA of 1.07%. Gateway Community Charters is part of the El Dorado County Charter SELPA.

Local Revenue Summary

Program	Adopted Budget	Estimated Actuals	Variance
Unrestricted (Local Revenue & Interest)	$2,374,471	$2,801,407	-$426,936
Special Education	$4,859,682	$4,707,554	$152,128
Heluna Health	$0	$752,000	-$752,000
SCOE- Leadership Academy	$0	$29,850	-$29,850
CARB- Ca Air Resource Grant	$0	$500,000	-$500,000
Donations	$0	$16,892	-$16,892
Sac Athletic League	$0	$6,250	-$6,250
Total Local Revenue	$7,234,153	$8,813,953	-$1,579,800

EXPENDITURE ASSUMPTIONS:

SALARIES AND BENEFITS:

(6) Salary and benefits have increased from the prior year to reflect step increases, which are 2.5% for Classified and 3.5% for Certificated. In addition to step and column Gateway Community Charters has ratified an increase to salary schedules of 1%. As a result, Certificated and Classified Salary expenses are budgeted to increase $8.2 Million or roughly 16.75% over the prior year's estimated actuals. This increase also has vacant positions budgeted that were not filled in the 23-24 year.

(7) Total Benefits are budgeted to increase $2 Million or 9.70% over the 23-24 Estimated Actuals. This increase is mostly attributable to the increase in salaries expenses. STRS and PERS rates were budgeted based on the Governor's May Revised Budget. STRS is expected to stay flat at 19.10% and PERS is expected to increase from 26.68% to 27.05%. Health Benefits are budgeted for an allowance of a 3% increase from the prior year. Unemployment Insurance has remained the same at 0.05% of salaries. Workers Compensation Insurance is budgeted to decrease slightly as a percentage of salaries from 0.90%. Social Security (6.2%), Medicare (1.45%) rates are expected to be flat from the prior year.

MATERIALS AND SUPPLIES:

(8) Materials and supplies increased by $184 K or 2.55% slightly lower than the Consumer Price Index (CPI) percentage of 3.10%. The difference between the Consumer Price Index and what the increase is due to loss of one-time funds. Losses in grants such as CTE heavily impact supply and services budgets.

Materials and Supplies Summary

Expense Category	Adopted Budget	Estimated Actuals	Variance
Textbooks	$927,965	$759,296	$168,669
Books	$374,030	$378,485	-$4,455
Materials & Supplies	$4,497,693	$4,200,381	$297,313
Non-Capitalized Equip	$1,359,515	$1.643,982	-$284,467
Food Student Nutrition	$242,497	$235,206	$7,291
Total	**$7,401,700**	**$7,217.349**	**$184,351**

SERVICES AND OTHER OPERATING EXPENSES:

(9) Service and Other Operating Expenses are decreasing by $1.3 million or 5.21% due to loss of one-time funding, and reduction of contracts used to cover General Fund and Special Education Program open positions. Largest reduction was made to Professional Services and sub agreements as that is where the contracts for covering vacant positions are. All other categories are increased by Consumer Price Index of 3.10%, but of course in can vary with loss of one-time funds.

Services and Other Operating Expenses

Expense Category	Adopted Budget	Estimated Actuals	Variance
Sub agreements for Services	$4,183,462	$5,086,282	-$902,820
Travel & Conferences	$481,205	$473,409	$7,797
Dues & Memberships	$190,692	$186,512	$4,180
Insurance	$676,902	658,937	$17,965
Utilities	$1,562,678	$1,401,230	$161,448
Rental, Leases, & Repairs	$6,403,725	$6,196,041	$207,685
Professional/Consulting Serv.	$9,595,462	$10,407,854	-$812,392
Communication	$854,796	$853,715	$1,081
Total	**$23,948,923**	**$25,263,980**	**-$1,315,058**

CAPITAL OUTLAY:

(10) Overall, Capital Outlay in the general fund is budgeted to decrease by $5 million or 46.61% from the 2023-24 Estimated Actuals. Gateway Community Charters has a renovation project of Dudley C building for Community Outreach Academy as well as expanded the central office building to house the Virtual Academy, these two projects have dropped off in 2024-25. Of the amount $5.8 million projected for 2024-25 $1.2 million will be funded from Expanded Learning Opportunity Program (ELOP) to cover some facility projects that will serve the afterschool students as well as our general population of students. Projects that will use ELOP funds for Higher Learning Academy

for their Field Project, EPIC on restroom used on the outside playground, and Community Outreach Academy is renovating a gym that is located at our newly leased building.

FUND BALANCE:

As stated previously, GCC charter schools maintain unique funds and therefore maintain identifiable fund balances per charter. Fund balance designations that support the unique fiscal needs and status of each charter school include the following:

Assigned Reserves:

Economic Uncertainty (5% of expenditures)

Sustainability (10% - available balance for program expansion and/or additional state reductions or other circumstances requiring financial support)

Committed Reserves:

Facility Acquisition and Maintenance (15% and any additional available - set amount based on strategic facility planning and lease/purchase agreements)

CASH FLOW:

GCC holds enough reserves to avoid running out of cash. With the volatility of the budget in past years and deferrals, GCC decided to also ensure we had cash in case of any shortfalls occur. They will be covered by a $3 million secured line of credit held at Wells Fargo bank.

KNOWN RISKS: (as of June 2024)

- State Economy – Prop 98 for both (2023-24 and 2024-25)
- Possible Deferrals for 2024-25
- Compensation Pressures
- Pension Cost – CalPERS costs are projected to continue to increase
- Increase Interest Rates
- Persistent Inflation
- Slow Growth – California's Gross Domestic Product trending down
- Geopolitical Factors
    - Russian-Ukraine War
    - Middle East Conflicts
    - Cyber Attacks
    - US/China relations
- Housing Market in a recession, with low home sales and increase mortgage rates
- Expiring One-Time Revenue Sources - Significant one-time funding is being received from the State and Federal government. When these grants expire there will be a significant loss of funds (also known as the Cliff) and we will not be able to keep the increased level of personnel, supplies and services without incurring major deficits

This report was prepared by Omaira Reyna, Chief Business Official for Gateway Community Charter Schools and will be presented at the GCC Board of Directors meeting scheduled for June 18, 2023. Any questions or concerns should be directed to Omaira at 916-286-5142. Significant effort in support of the budget development was also made by Valori Rogers, Director of Business Services, Yvonne Graser and Lillian Matu, Supervisor's of Fiscal Services, Cyndi Ponikvar and Andrew Gipson, Budget & Financial Analysts.

2024-2025 Adopted Budget

California Department of Education
SACS Financial Reporting

Column A	----------→	2023-24 Unrestricted Estimated Budget
Column B	----------→	2023-24 Restricted Estimated Budget
Column C	----------→	2023-24 Total Estimated Budget
Column D	----------→	2024-25 Unrestricted Adopted Budget
Column E	----------→	2024-25 Restricted Adopted Budget
Column F	----------→	2024-25 Total Adopted Budget

Gateway Community Charters
2023-2024 Fiscal Year
Combined Estimated Actuals (General Funds)

	Gateway Community Charters	Community Collaborative Charter	Community Outreach Academy	Futures High	SAVA - TRUSD	SAVA - SCUSD	Higher Learning Academy	Gateway International	Empowering Possibilities International Charter	SAVA - EGUSD
Revenues										
LCFF Sources	$ 82,325,990	$ 10,019,233	$ 24,602,318	$ 7,767,552	$ 3,042,041	$ 10,875,947	$ 7,177,398	$ 7,895,809	$ 5,687,206	$ 5,258,486
Federal Revenue	6,678,176	$ 768,043	$ 1,926,374	$ 520,901	$ 987,944	$ 658,537	$ 490,660	$ 516,933	$ 470,793	$ 337,991
Other State Revenue	16,391,146	$ 1,103,634	$ 5,269,246	$ 619,038	$ 713,463	$ 2,193,244	$ 1,389,683	$ 1,816,858	$ 2,119,078	$ 1,166,902
Other Local Revenue	8,813,953	$ 798,368	$ 2,440,833	$ 757,563	$ 799,515	$ 1,182,562	$ 774,235	$ 932,723	$ 566,529	$ 561,625
Total Revenues	$ 114,209,264	$ 12,689,278	$ 34,238,772	$ 9,665,053	$ 5,542,962	$ 14,910,290	$ 9,831,977	$ 11,162,323	$ 8,843,606	$ 7,325,004
Expenditures										
Certificated Salaries	$ 33,618,361	$ 5,238,416	$ 9,211,131	$ 2,274,192	$ 1,679,902	$ 5,463,411	$ 2,196,384	$ 3,245,082	$ 1,943,556	$ 2,366,287
Classified Salaries	15,122,156	$ 1,308,539	$ 5,530,026	$ 1,174,236	$ 401,065	$ 1,326,887	$ 1,432,487	$ 1,996,411	$ 1,275,753	$ 676,753
Employee Benefits	20,254,215	$ 2,514,280	$ 6,274,321	$ 1,497,110	$ 764,065	$ 2,634,748	$ 1,597,314	$ 2,330,687	$ 1,461,262	$ 1,180,428
Books and Supplies	7,217,349	$ 854,515	$ 2,580,732	$ 413,311	$ 239,541	$ 622,550	$ 524,461	$ 700,197	$ 866,938	$ 415,102
Services and Other Operating Expenses	25,263,980	$ 2,695,899	$ 7,636,851	$ 1,850,607	$ 926,144	$ 3,360,611	$ 2,298,703	$ 2,466,991	$ 2,366,741	$ 1,661,434
Capital Outlay	10,763,472	$ 604,158	$ 6,003,746	$ 289,885	$ 101,712	$ 789,342	$ 344,772	$ 2,192,203	$ 258,977	$ 178,676
Other Outgo (excluding Transfers of Indirect Costs)	747,847	$ -	$ -	$ 219,687	$ -	$ -	$ 528,160	$ -	$ -	$ -
Other Outgo (Transfers of Indirect Costs)	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 112,987,380	$ 13,215,808	$ 37,236,806	$ 7,719,030	$ 4,112,430	$ 14,197,548	$ 8,922,281	$ 12,931,571	$ 8,173,227	$ 6,478,680
Excess (Deficiency) Of Revenues over Expenditures before other Financing Sources and Uses	$ 1,221,884	$ (526,529)	$ (2,998,035)	$ 1,946,024	$ 1,430,532	$ 712,742	$ 909,696	$ (1,769,248)	$ 670,379	$ 846,324
Interfund Transfers	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers In	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sources	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uses	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total other Financing Sources/Uses	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Increase (Decrease) in Fund Balance	$ 1,221,884	$ (526,529)	$ (2,998,035)	$ 1,946,024	$ 1,430,532	$ 712,742	$ 909,696	$ (1,769,248)	$ 670,379	$ 846,324
Fund Balance, Reserves										
Beginning Fund Balance										
As of July 1 - Unaudited	$ 74,891,115	$ 4,846,180	$ 27,426,972	$ 9,235,489	$ 2,256,764	$ 5,585,224	$ 6,313,477	$ 9,270,923	$ 5,358,056	$ 4,598,031
Audit Adjustments	(2,178,125)	$ (235,484)	$ (535,618)	$ (196,795)	$ (124,778)	$ (188,408)	$ (240,556)	$ (263,002)	$ (133,382)	$ (260,103)
As of July 1 Audited	72,712,990	$ 4,610,696	$ 26,891,354	$ 9,038,694	$ 2,131,986	$ 5,396,816	$ 6,072,921	$ 9,007,921	$ 5,224,674	$ 4,337,928
Other Restatements	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjust Beginning Balance	72,712,990	$ 4,610,696	$ 26,891,354	$ 9,038,694	$ 2,131,986	$ 5,396,816	$ 6,072,921	$ 9,007,921	$ 5,224,674	$ 4,337,928
Ending Balance, June 30	$ 73,934,874	$ 4,084,167	$ 23,893,319	$ 10,984,718	$ 3,562,518	$ 6,109,558	$ 6,982,617	$ 7,238,673	$ 5,895,053	$ 5,184,252
Fund Balance, Reserves										
Restricted	$ 13,515,007	$ 622,680	$ 3,812,136	$ 938,323	$ 1,454,426	$ 1,624,812	$ 1,602,909	$ 887,994	$ 1,567,978	$ 1,003,748
Nonspendable										
Revolving Cash	300,000	$ 36,300	$ 93,330	$ 24,660	$ 10,170	$ 36,390	$ 27,990	$ 30,750	$ 21,090	$ 19,320
Prepaid Expenditures	18,724	$ 5,222	$ -	$ 1,380	$ -	$ 1,177	$ -	$ 8,416	$ 2,529	$ -
Other Current Assets	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Nonspendable	$ 318,724	$ 41,522	$ 93,330	$ 26,040	$ 10,170	$ 37,567	$ 27,990	$ 39,166	$ 23,619	$ 19,320
Committed										
Facility Acquisition and Maintenance	$ 42,765,259	$ 1,437,593	$ 14,402,332	$ 8,582,765	$ 1,481,057	$ 2,279,238	$ 4,013,375	$ 4,303,698	$ 3,075,819	$ 3,189,382
Total Other Commitments	$ 42,765,259	$ 1,437,593	$ 14,402,332	$ 8,582,765	$ 1,481,057	$ 2,279,238	$ 4,013,375	$ 4,303,698	$ 3,075,819	$ 3,189,382
Assignments										
Reserve for Sustainability	11,523,473	$ 1,321,581	$ 3,723,681	$ 996,638	$ 411,243	$ 1,419,755	$ 892,228	$ 1,293,157	$ 817,323	$ 647,868
Unrestricted Lottery Carryover	163,042	$ -	$ -	$ 55,000	$ -	$ 38,309	$ -	$ 68,079	$ 1,653	$ -
Total Other Assignments	$ 11,686,515	$ 1,321,581	$ 3,723,681	$ 1,051,638	$ 411,243	$ 1,458,064	$ 892,228	$ 1,361,236	$ 818,976	$ 647,868
Unassigned/unapproriated										
Reserve for Economic Uncertainties	$ 5,649,369	$ 660,790	$ 1,861,840	$ 385,951	$ 205,621	$ 709,877	$ 446,114	$ 646,579	$ 408,661	$ 323,934
Unassigned/Unappropriated Amount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Gateway Community Charters
2024-2025 Fiscal Year
Combined Adopted Budget (General Funds)

	Gateway Community Charters	Community Collaborative Charter	Community Outreach Academy	Futures High	SAVA - TRUSD	SAVA - SCUSD	Higher Learning Academy	Gateway International	Empowering Possibilities International Charter	SAVA - EGUSD
Revenues										
LCFF Sources	$ 86,076,326	$ 10,184,501	$ 26,402,723	$ 7,794,694	$ 3,609,805	$ 11,011,258	$ 7,039,462	$ 8,614,909	$ 5,971,082	$ 5,447,892
Federal Revenue	$ 4,168,912	$ 441,854	$ 1,154,457	$ 316,471	$ 362,753	$ 514,801	$ 326,659	$ 355,901	$ 352,977	$ 343,039
Other State Revenue	$ 12,557,571	$ 527,323	$ 5,299,155	$ 359,035	$ 482,257	$ 755,321	$ 1,370,701	$ 1,638,235	$ 1,664,738	$ 460,806
Other Local Revenue	$ 7,234,153	$ 665,938	$ 2,073,541	$ 703,331	$ 271,963	$ 1,016,279	$ 658,825	$ 822,329	$ 515,844	$ 506,103
Total Revenues	$ 110,036,961	$ 11,819,616	$ 34,929,876	$ 9,173,531	$ 4,726,778	$ 13,297,659	$ 9,395,647	$ 11,431,374	$ 8,504,641	$ 6,757,840
Expenditures										
Certificated Salaries	$ 39,334,588	$ 5,727,368	$ 10,545,083	$ 3,030,845	$ 1,971,348	$ 5,950,715	$ 2,897,487	$ 3,606,322	$ 2,628,742	$ 2,976,677
Classified Salaries	$ 17,623,572	$ 1,617,493	$ 6,273,472	$ 1,381,269	$ 516,530	$ 1,560,192	$ 1,616,640	$ 2,302,551	$ 1,559,830	$ 795,596
Employee Benefits	$ 22,219,420	$ 2,740,871	$ 6,879,590	$ 1,502,432	$ 876,914	$ 2,834,888	$ 1,796,331	$ 2,504,670	$ 1,713,590	$ 1,370,134
Books and Supplies	$ 7,401,700	$ 547,446	$ 2,582,960	$ 549,834	$ 430,026	$ 824,086	$ 563,177	$ 641,811	$ 841,441	$ 420,919
Services and Other Operating Expenses	$ 23,948,923	$ 1,782,919	$ 7,783,770	$ 1,843,385	$ 1,197,059	$ 3,008,466	$ 2,141,081	$ 2,240,873	$ 2,407,466	$ 1,543,904
Capital Outlay	$ 5,746,081	$ 10,000	$ 1,613,087	$ 25,000	$ 185,000	$ 101,681	$ 259,087	$ 2,950,000	$ 592,226	$ 10,000
Other Outgo (excluding Transfers of Indirect Costs)	$ 773,302	$ 3,356	$ 8,627	$ 219,687	$ 941	$ 3,366	$ 530,748	$ 2,842	$ 1,949	$ 1,786
Other Outgo (Transfers of Indirect Costs)	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 117,047,585	$ 12,429,452	$ 35,686,590	$ 8,552,452	$ 5,177,817	$ 14,283,394	$ 9,804,550	$ 14,249,069	$ 9,745,244	$ 7,119,016
Excess (Deficiency) Of Revenues over Expenditures before other Financing Sources and Uses	$ (7,010,623)	$ (609,837)	$ (756,714)	$ 621,079	$ (451,039)	$ (985,735)	$ (408,903)	$ (2,817,695)	$ (1,240,603)	$ (361,176)
Interfund Transfers		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources										
Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total other Financing Sources/Uses	$ -			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Increase (Decrease) in Fund Balance	$ (7,010,623)	$ (609,837)	$ (756,714)	$ 621,079	$ (451,039)	$ (985,735)	$ (408,903)	$ (2,817,695)	$ (1,240,603)	$ (361,176)
Fund Balance, Reserves										
Beginning Fund Balance										
As of July 1 - Unaudited	$ 73,934,874	$ 4,084,167	$ 23,893,319	$ 10,984,718	$ 3,562,518	$ 6,109,558	$ 6,982,617	$ 7,238,673	$ 5,895,053	$ 5,184,252
Audit Adjustments	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
As of July 1 Audited	73,934,874	$ 4,084,167	$ 23,893,319	$ 10,984,718	$ 3,562,518	$ 6,109,558	$ 6,982,617	$ 7,238,673	$ 5,895,053	$ 5,184,252
Other Restatements	-			-						
Adjust Beginning Balance	73,934,874	$ 4,084,167	$ 23,893,319	$ 10,984,718	$ 3,562,518	$ 6,109,558	$ 6,982,617	$ 7,238,673	$ 5,895,053	$ 5,184,252
Ending Balance, June 30	$ 66,924,251	$ 3,474,330	$ 23,136,605	$ 11,605,797	$ 3,111,479	$ 5,123,822	$ 6,573,714	$ 4,420,978	$ 4,654,451	$ 4,823,076
Fund Balance, Reserves										
Restricted	$ 5,457,137	$ 32,525	$ 1,701,203	$ 141,132	$ 786,663	$ 780,779	$ 1,122,397	$ 29,243	$ 229,120	$ 634,076
Nonspendable										
Reserve for Revolving Cash	$ 300,000	$ 36,300	$ 93,330	$ 24,660	$ 10,170	$ 36,390	$ 27,990	$ 30,750	$ 21,090	$ 19,320
Reserve for Prepaid Expenditures	16,195	$ 5,222	$ -	$ 1,380	$ -	$ 1,177	$ -	$ 8,416	$ -	$ -
Other Current Assets										
Total Nonspendable	$ 316,195	$ 41,522	$ 93,330	$ 26,040	$ 10,170	$ 37,567	$ 27,990	$ 39,166	$ 21,090	$ 19,320
Committed	$ -									
Facility Acquisition and Maintenance	$ 43,541,719	$ 1,535,865	$ 15,989,083	$ 10,155,757	$ 1,537,973	$ 2,162,967	$ 3,952,644	$ 2,163,146	$ 2,942,454	$ 3,101,828
Total Other Commitments	$ 43,541,719	$ 1,535,865	$ 15,989,083	$ 10,155,757	$ 1,537,973	$ 2,162,967	$ 3,952,644	$ 2,163,146	$ 2,942,454	$ 3,101,828
Assignments										
Reserve for Sustainability	$ 11,704,758	$ 1,242,945	$ 3,568,659	$ 855,245	$ 517,782	$ 1,428,339	$ 980,455	$ 1,424,907	$ 974,524	$ 711,902
Unrestricted Lottery Carryover	$ 52,062	$ -	$ -	$ -	$ -	$ -	$ -	$ 52,062	$ -	$ -
Total Other Assignments	$ 11,756,821	$ 1,242,945	$ 3,568,659	$ 855,245	$ 517,782	$ 1,428,339	$ 980,455	$ 1,476,969	$ 974,524	$ 711,902
Unassigned/unapproriated										
Reserve for Economic Uncertainties	$ 5,852,379	$ 621,473	$ 1,784,329.52	$ 427,623	$ 258,891	$ 714,170	$ 490,228	$ 712,453	$ 487,262	$ 355,951
Unassigned/Unappropriated Amount	0	-	0	(0)	0	-	0	0	-	(0)

Gateway Community Charters
2024-2025 Fiscal Year
Variances Adopted and Estimated Actuals (General Funds)

	Gateway Community Charters	Community Collaborative Charter	Community Outreach Academy	Futures High	SAVA - TRUSD	SAVA - SCUSD	Higher Learning Academy	Gateway International	Empowering Possibilities International Charter	SAVA - EGUSD
Revenues										
LCFF Sources	$ 3,750,336	$ 165,268	$ 1,800,405	$ 27,142	$ 567,764	$ 135,311	$ (137,936)	$ 719,100	$ 283,876	$ 189,406
Federal Revenue	$ (2,509,264)	$ (326,190)	$ (771,917)	$ (204,430)	$ (625,191)	$ (143,736)	$ (164,001)	$ (161,032)	$ (117,816)	$ 5,048
Other State Revenue	$ (3,833,575)	$ (576,311)	$ 29,909	$ (260,003)	$ (231,206)	$ (1,437,923)	$ (18,982)	$ (178,624)	$ (454,340)	$ (706,096)
Other Local Revenue	$ (1,579,800)	$ (132,430)	$ (367,292)	$ (54,232)	$ (527,552)	$ (166,283)	$ (115,410)	$ (110,394)	$ (50,685)	$ (55,522)
Total Revenues	$ (4,172,303)	$ (869,663)	$ 691,105	$ (491,522)	$ (816,184)	$ (1,612,631)	$ (436,330)	$ 269,050	$ (338,965)	$ (567,164)
Expenditures										
Certificated Salaries	$ 5,716,227	$ 488,952	$ 1,333,953	$ 756,652	$ 291,447	$ 487,304	$ 701,104	$ 361,240	$ 685,186	$ 610,390
Classified Salaries	$ 2,501,416	$ 308,953	$ 743,447	$ 207,033	$ 115,465	$ 233,306	$ 184,153	$ 306,140	$ 284,077	$ 118,843
Employee Benefits	$ 1,965,205	$ 226,592	$ 605,269	$ 5,322	$ 112,848	$ 200,141	$ 199,017	$ 173,983	$ 252,328	$ 189,706
Books and Supplies	$ 184,351	$ (307,069)	$ 2,228	$ 136,523	$ 190,484	$ 201,536	$ 38,716	$ (58,386)	$ (25,497)	$ 5,817
Services and Other Operating Expenses	$ (1,315,058)	$ (912,980)	$ 146,920	$ (7,222)	$ 270,915	$ (352,145)	$ (157,622)	$ (226,118)	$ 40,726	$ (117,531)
Capital Outlay	$ (5,017,391)	$ (594,158)	$ (4,390,658)	$ (264,885)	$ 83,288	$ (687,661)	$ (85,686)	$ 757,797	$ 333,249	$ (168,676)
Other Outgo (excluding Transfers of Indirect Costs)	$ 25,454	$ 3,356	$ 8,627	$ (1)	$ 941	$ 3,366	$ 2,588	$ 2,842	$ 1,949	$ 1,786
Other Outgo (Transfers of Indirect Costs)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 4,060,204	$ (786,355)	$ (1,550,216)	$ 833,422	$ 1,065,388	$ 85,847	$ 882,269	$ 1,317,498	$ 1,572,017	$ 640,336
Excess (Deficiency) Of Revenues over Expenditures before other Financing Sources and Uses	$ (8,232,507)	$ (83,307)	$ 2,241,320	$ (1,324,945)	$ (1,881,571)	$ (1,698,477)	$ (1,318,599)	$ (1,048,447)	$ (1,910,982)	$ (1,207,499)
Interfund Transfers		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total other Financing Sources/Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Increase (Decrease) in Fund Balance	$ (8,232,507)	$ (83,307)	$ 2,241,320	$ (1,324,945)	$ (1,881,571)	$ (1,698,477)	$ (1,318,599)	$ (1,048,447)	$ (1,910,982)	$ (1,207,499)
Fund Balance, Reserves										
Beginning Fund Balance										
As of July 1 - Unaudited	$ (956,241)	$ (762,013)	$ (3,533,653)	$ 1,749,229	$ 1,305,754	$ 524,334	$ 669,140	$ (2,032,250)	$ 536,997	$ 586,221
Audit Adjustments	2,178,125	$ 235,484	$ 535,618	$ 196,795	$ 124,778	$ 188,408	$ 240,556	$ 263,002	$ 133,382	$ 260,103
As of July 1 Audited	1,221,884	$ (526,529)	$ (2,998,035)	$ 1,946,024	$ 1,430,532	$ 712,742	$ 909,696	$ (1,769,248)	$ 670,379	$ 846,324
Other Restatements	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjust Beginning Balance	1,221,884	$ (526,529)	$ (2,998,035)	$ 1,946,024	$ 1,430,532	$ 712,742	$ 909,696	$ (1,769,248)	$ 670,379	$ 846,324
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance, June 30	$ (7,010,623)	$ (609,837)	$ (756,714)	$ 621,079	$ (451,039)	$ (985,735)	$ (408,903)	$ (2,817,695)	$ (1,240,603)	$ (361,176)
Fund Balance, Reserves										
Restricted	$ (8,057,870)	$ (590,155)	$ (2,110,933)	$ (797,192)	$ (667,763)	$ (844,033)	$ (480,512)	$ (858,751)	$ (1,338,859)	$ (369,672)
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Nonspendable		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserve for Revolving Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserve for Prepaid Expenditures	(2,529)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	(2,529)	$ -
Other Current Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Nonspendable	$ (2,529)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,529)	$ -
Committed										
Facility Acquisition and Maintenance	$ 776,459	$ 98,272	$ 1,586,751	$ 1,572,992	$ 56,916	$ (116,270)	$ (60,732)	$ (2,140,552)	$ (133,364)	$ (87,554)
Total Other Commitments	$ 776,459	$ 98,272	$ 1,586,751	$ 1,572,992	$ 56,916	$ (116,270)	$ (60,732)	$ (2,140,552)	$ (133,364)	$ (87,554)
Assignments										
Reserve for Sustainability	$ 181,285	(78,636)	(155,022)	(141,393)	106,539	8,585	88,227	131,750	157,202	64,034
Unrestricted Lottery Carryover	$ (110,979)	-	-	(55,000)	-	(38,309)	-	(16,017)	(1,653)	-
Total Other Assignments	$ 70,306	$ (78,636)	$ (155,022)	$ (196,393)	$ 106,539	$ (29,725)	$ 88,227	$ 115,733	$ 155,549	$ 64,034
Unassigned/unappropriated										
Reserve for Economic Uncertainties	$ 203,010	$ (39,318)	$ (77,511)	$ 41,671	$ 53,269	$ 4,292	$ 44,113	$ 65,875	$ 78,601	$ 32,017
Unassigned/Unappropriated Amount	0	-	0	(0)	0	-	0	0	-	(0)

Charter Number: 699

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: _____ Title: CBO

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

(916)286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	10,019,233.00	0.00	10,019,233.00	10,184,501.00	0.00	10,184,501.00	1.6%
2) Federal Revenue		8100-8299	0.00	768,043.32	768,043.32	0.00	441,853.64	441,853.64	-42.5%
3) Other State Revenue		8300-8599	140,897.00	962,736.75	1,103,633.75	143,198.00	384,125.13	527,323.13	-52.2%
4) Other Local Revenue		8600-8799	148,502.00	649,866.25	798,368.25	106,500.00	559,438.00	665,938.00	-16.6%
5) TOTAL, REVENUES			10,308,632.00	2,380,646.32	12,689,278.32	10,434,199.00	1,385,416.77	11,819,615.77	-6.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,990,862.07	1,247,554.38	5,238,416.45	4,309,376.53	1,417,991.58	5,727,368.11	9.3%
2) Classified Salaries		2000-2999	1,159,391.87	149,147.40	1,308,539.27	1,439,879.62	177,612.98	1,617,492.60	23.6%
3) Employee Benefits		3000-3999	2,032,567.47	481,712.26	2,514,279.73	2,222,604.06	518,267.20	2,740,871.26	9.0%
4) Books and Supplies		4000-4999	487,756.42	366,758.85	854,515.27	402,548.88	144,896.90	547,445.78	-35.9%
5) Services and Other Operating Expenditures		5000-5999	1,854,389.46	841,509.44	2,695,898.90	1,354,701.39	428,217.34	1,782,918.73	-33.9%
6) Capital Outlay		6000-6999	590,269.21	13,888.97	604,158.18	10,000.00	0.00	10,000.00	-98.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	3,355.91	0.00	3,355.91	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(139,311.92)	139,311.92	0.00	(102,812.00)	102,812.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,975,924.58	3,239,883.22	13,215,807.80	9,639,654.39	2,789,798.00	12,429,452.39	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			332,707.42	(859,236.90)	(526,529.48)	794,544.61	(1,404,381.23)	(609,836.62)	15.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(314,060.12)	314,060.12	0.00	(814,226.23)	814,226.23	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(314,060.12)	314,060.12	0.00	(814,226.23)	814,226.23	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,647.30	(545,176.78)	(526,529.48)	(19,681.62)	(590,155.00)	(609,836.62)	15.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,532,140.02	1,314,039.78	4,846,179.80	3,461,486.52	622,680.00	4,084,166.52	-15.7%
b) Audit Adjustments		9793	(89,300.80)	(146,183.00)	(235,483.80)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			3,442,839.22	1,167,856.78	4,610,696.00	3,461,486.52	622,680.00	4,084,166.52	-11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,839.22	1,167,856.78	4,610,696.00	3,461,486.52	622,680.00	4,084,166.52	-11.4%
2) Ending Balance, June 30 (E + F1e)			3,461,486.52	622,680.00	4,084,166.52	3,441,804.90	32,525.00	3,474,329.90	-14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,300.00	0.00	36,300.00	36,300.00	0.00	36,300.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	5,222.00	0.00	5,222.00	5,222.00	0.00	5,222.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	622,680.00	622,680.00	0.00	32,525.00	32,525.00	-94.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,437,593.35	0.00	1,437,593.35	1,535,865.04	0.00	1,535,865.04	6.8%
Facility Acquisition, Construction, and Maintenance - 10.88%	0000	9760	*1,437,593.35*		*1,437,593.35*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 12.36%	0000	9760			*0.00*	*1,535,865.04*		*1,535,865.04*	
d) Assigned									
Other Assignments		9780	1,321,580.78	0.00	1,321,580.78	1,242,945.24	0.00	1,242,945.24	-6.0%
Reserve for Sustainability - 10%	0000	9780	*1,321,580.78*		*1,321,580.78*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*1,242,945.24*		*1,242,945.24*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	660,790.39	0.00	660,790.39	621,472.62	0.00	621,472.62	-6.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,171,409.24	252,370.60	3,423,779.84				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	53,196.93	0.00	53,196.93				
c) in Revolving Cash Account		9130	9,328.15	0.00	9,328.15				
d) with Fiscal Agent/Trustee		9135	18,599.97	0.00	18,599.97				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,005,847.41	0.00	1,005,847.41				
3) Accounts Receivable		9200	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	5,222.00	0.00	5,222.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,263,603.70	252,370.60	4,515,974.30				
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	246,471.00	108.50	246,579.50				
2) Due to Grantor Governments		9590	7,130.43	299,243.69	306,374.12				
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			253,601.43	299,352.19	552,953.62				
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)			4,010,002.27	(46,981.59)	3,963,020.68				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,694,967.00	0.00	6,694,967.00	6,775,341.00	0.00	6,775,341.00	1.2%
Education Protection Account State Aid - Current Year		8012	2,337,499.00	0.00	2,337,499.00	2,344,120.00	0.00	2,344,120.00	0.3%
State Aid - Prior Years		8019	(78,273.00)	0.00	(78,273.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			8,954,193.00	0.00	8,954,193.00	9,119,461.00	0.00	9,119,461.00	1.8%
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	1,065,040.00	0.00	1,065,040.00	1,065,040.00	0.00	1,065,040.00	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			10,019,233.00	0.00	10,019,233.00	10,184,501.00	0.00	10,184,501.00	1.6%
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	97,421.00	97,421.00	0.00	112,371.00	112,371.00	15.3%
Special Education Discretionary Grants		8182	0.00	7,281.00	7,281.00	0.00	7,281.00	7,281.00	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		159,841.00	159,841.00		159,841.00	159,841.00	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		22,371.00	22,371.00		22,371.00	22,371.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		12,005.00	12,005.00	New
Title III, English Learner Program	4203	8290		19,692.00	19,692.00		27,247.00	27,247.00	38.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		279,770.00	279,770.00		100,737.64	100,737.64	-64.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	181,667.32	181,667.32	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	768,043.32	768,043.32	0.00	441,853.64	441,853.64	-42.5%
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	21,927.00	0.00	21,927.00	25,010.00	0.00	25,010.00	14.1%
Lottery - Unrestricted and Instructional Materials		8560	116,932.00	47,566.00	164,498.00	116,150.00	47,247.00	163,397.00	-0.7%
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		(1,070.12)	(1,070.12)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		302,976.87	302,976.87		26,247.13	26,247.13	-91.3%
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%

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 State Revenue	All Other	8590	2,038.00	613,264.00	615,302.00	2,038.00	310,631.00	312,669.00	-49.2%
TOTAL, OTHER STATE REVENUE			140,897.00	962,736.75	1,103,633.75	143,198.00	384,125.13	527,323.13	-52.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	102,922.00	0.00	102,922.00	80,000.00	0.00	80,000.00	-22.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	45,580.00	96,218.25	141,798.25	26,500.00	0.00	26,500.00	-81.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		553,648.00	553,648.00		559,438.00	559,438.00	1.0%
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			148,502.00	649,866.25	798,368.25	106,500.00	559,438.00	665,938.00	-16.6%
TOTAL, REVENUES			10,308,632.00	2,380,646.32	12,689,278.32	10,434,199.00	1,385,416.77	11,819,615.77	-6.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,131,301.47	687,893.70	3,819,195.17	3,451,515.30	742,391.64	4,193,906.94	9.8%
Certificated Pupil Support Salaries		1200	48,851.42	355,531.57	404,382.99	17,130.12	428,462.35	445,592.47	10.2%
Certificated Supervisors' and Administrators' Salaries		1300	586,874.15	124,253.51	711,127.66	644,243.11	121,283.75	765,526.86	7.6%
Other Certificated Salaries		1900	223,835.03	79,875.60	303,710.63	196,488.00	125,853.84	322,341.84	6.1%
TOTAL, CERTIFICATED SALARIES			3,990,862.07	1,247,554.38	5,238,416.45	4,309,376.53	1,417,991.58	5,727,368.11	9.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	246,765.22	139,719.34	386,484.56	348,966.48	152,710.58	501,677.06	29.8%
Classified Support Salaries		2200	61,168.27	0.00	61,168.27	90,795.82	0.00	90,795.82	48.4%
Classified Supervisors' and Administrators' Salaries		2300	351,728.84	2,540.18	354,269.02	393,102.94	2,601.50	395,704.44	11.7%
Clerical, Technical and Office Salaries		2400	298,755.64	6,887.88	305,643.52	384,259.07	12,413.90	396,672.97	29.8%
Other Classified Salaries		2900	200,973.90	0.00	200,973.90	222,755.31	9,887.00	232,642.31	15.8%
TOTAL, CLASSIFIED SALARIES			1,159,391.87	149,147.40	1,308,539.27	1,439,879.62	177,612.98	1,617,492.60	23.6%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
STRS		3101-3102	757,908.98	233,826.06	991,735.04	823,087.45	269,232.09	1,092,319.54	10.1%
PERS		3201-3202	308,901.01	52,376.53	361,277.54	388,311.07	51,600.88	439,911.95	21.8%
OASDI/Medicare/Alternative		3301-3302	146,727.56	32,624.74	179,352.30	172,636.62	34,669.06	207,305.68	15.6%
Health and Welfare Benefits		3401-3402	758,148.22	145,914.65	904,062.87	781,631.06	147,121.42	928,752.48	2.7%
Unemployment Insurance		3501-3502	3,894.64	700.18	4,594.82	2,919.08	790.96	3,710.04	-19.3%
Workers' Compensation		3601-3602	54,703.43	16,270.10	70,973.53	51,666.63	14,852.79	66,519.42	-6.3%
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	2,283.63	0.00	2,283.63	2,352.15	0.00	2,352.15	3.0%
TOTAL, EMPLOYEE BENEFITS			2,032,567.47	481,712.26	2,514,279.73	2,222,604.06	518,267.20	2,740,871.26	9.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,605.64	38,192.11	43,797.75	5,600.00	42,288.15	47,888.15	9.3%
Books and Other Reference Materials		4200	15,427.88	32,147.14	47,575.02	13,418.83	4,241.73	17,660.56	-62.9%
Materials and Supplies		4300	318,905.45	95,976.29	414,881.74	284,937.04	73,698.84	358,635.88	-13.6%
Noncapitalized Equipment		4400	147,817.45	200,443.31	348,260.76	98,593.01	24,668.18	123,261.19	-64.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			487,756.42	366,758.85	854,515.27	402,548.88	144,896.90	547,445.78	-35.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	149,176.61	344,088.28	493,264.89	12,253.00	107,440.00	119,693.00	-75.7%
Travel and Conferences		5200	27,221.50	14,422.62	41,644.12	22,820.34	12,377.15	35,197.49	-15.5%
Dues and Memberships		5300	19,427.61	339.25	19,766.86	19,248.19	50.60	19,298.79	-2.4%
Insurance		5400 - 5450	51,141.80	0.00	51,141.80	51,141.80	0.00	51,141.80	0.0%
Operations and Housekeeping Services		5500	118,006.08	0.00	118,006.08	115,549.32	0.00	115,549.32	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	380,354.77	0.00	380,354.77	226,473.34	0.00	226,473.34	-40.5%
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	1,072,264.90	448,798.87	1,521,063.77	850,988.75	306,396.12	1,157,384.87	-23.9%
Communications		5900	36,796.19	33,860.42	70,656.61	56,226.65	1,953.47	58,180.12	-17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,854,389.46	841,509.44	2,695,898.90	1,354,701.39	428,217.34	1,782,918.73	-33.9%
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	535,461.02	0.00	535,461.02	10,000.00	0.00	10,000.00	-98.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	54,808.19	13,888.97	68,697.16	0.00	0.00	0.00	-100.0%
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			590,269.21	13,888.97	604,158.18	10,000.00	0.00	10,000.00	-98.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,734.32	0.00	1,734.32	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	1,621.59	0.00	1,621.59	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	3,355.91	0.00	3,355.91	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(139,311.92)	139,311.92	0.00	(102,812.00)	102,812.00	0.00	0.0%
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			(139,311.92)	139,311.92	0.00	(102,812.00)	102,812.00	0.00	0.0%
TOTAL, EXPENDITURES			9,975,924.58	3,239,883.22	13,215,807.80	9,639,654.39	2,789,798.00	12,429,452.39	-6.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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%

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) 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%
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	(314,060.12)	314,060.12	0.00	(814,226.23)	814,226.23	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			(314,060.12)	314,060.12	0.00	(814,226.23)	814,226.23	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(314,060.12)	314,060.12	0.00	(814,226.23)	814,226.23	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	10,019,233.00	0.00	10,019,233.00	10,184,501.00	0.00	10,184,501.00	1.6%
2) Federal Revenue		8100-8299	0.00	768,043.32	768,043.32	0.00	441,853.64	441,853.64	-42.5%
3) Other State Revenue		8300-8599	140,897.00	962,736.75	1,103,633.75	143,198.00	384,125.13	527,323.13	-52.2%
4) Other Local Revenue		8600-8799	148,502.00	649,866.25	798,368.25	106,500.00	559,438.00	665,938.00	-16.6%
5) TOTAL, REVENUES			10,308,632.00	2,380,646.32	12,689,278.32	10,434,199.00	1,385,416.77	11,819,615.77	-6.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,677,481.12	2,160,093.32	7,837,574.44	6,007,237.32	1,681,023.39	7,688,260.71	-1.9%
2) Instruction - Related Services	2000-2999		1,953,773.22	303,177.22	2,256,950.44	2,107,713.98	373,663.57	2,481,377.55	9.9%
3) Pupil Services	3000-3999		168,904.00	635,729.46	804,633.46	91,798.25	616,183.04	707,981.29	-12.0%
4) Ancillary Services	4000-4999		475.94	1,571.30	2,047.24	476.49	1,587.00	2,063.49	0.8%
5) Community Services	5000-5999		378.13	0.00	378.13	375.00	0.00	375.00	-0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		796,871.55	139,311.92	936,183.47	788,898.65	117,341.00	906,239.65	-3.2%
8) Plant Services	8000-8999		1,378,040.62	0.00	1,378,040.62	639,798.79	0.00	639,798.79	-53.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	3,355.91	0.00	3,355.91	New
10) TOTAL, EXPENDITURES			9,975,924.58	3,239,883.22	13,215,807.80	9,639,654.39	2,789,798.00	12,429,452.39	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			332,707.42	(859,236.90)	(526,529.48)	794,544.61	(1,404,381.23)	(609,836.62)	15.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(314,060.12)	314,060.12	0.00	(814,226.23)	814,226.23	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(314,060.12)	314,060.12	0.00	(814,226.23)	814,226.23	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,647.30	(545,176.78)	(526,529.48)	(19,681.62)	(590,155.00)	(609,836.62)	15.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,532,140.02	1,314,039.78	4,846,179.80	3,461,486.52	622,680.00	4,084,166.52	-15.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(89,300.80)	(146,183.00)	(235,483.80)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,839.22	1,167,856.78	4,610,696.00	3,461,486.52	622,680.00	4,084,166.52	-11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,839.22	1,167,856.78	4,610,696.00	3,461,486.52	622,680.00	4,084,166.52	-11.4%
2) Ending Balance, June 30 (E + F1e)			3,461,486.52	622,680.00	4,084,166.52	3,441,804.90	32,525.00	3,474,329.90	-14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,300.00	0.00	36,300.00	36,300.00	0.00	36,300.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	5,222.00	0.00	5,222.00	5,222.00	0.00	5,222.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	622,680.00	622,680.00	0.00	32,525.00	32,525.00	-94.8%
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	1,437,593.35	0.00	1,437,593.35	1,535,865.04	0.00	1,535,865.04	6.8%
Facility Acquisition, Construction, and Maintenance - 10.88%	0000	9760	*1,437,593.35*		*1,437,593.35*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 12.36%	0000	9760			*0.00*	*1,535,865.04*		*1,535,865.04*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,321,580.78	0.00	1,321,580.78	1,242,945.24	0.00	1,242,945.24	-6.0%
Reserve for Sustainability - 10%	0000	9780	*1,321,580.78*		*1,321,580.78*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*1,242,945.24*		*1,242,945.24*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	660,790.39	0.00	660,790.39	621,472.62	0.00	621,472.62	-6.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	10,798.00	2,577.00
7339	Dual Enrollment Opportunities	100,000.00	0.00
7412	A-G Access/Success Grant	9,228.00	0.00
7413	A-G Learning Loss Mitigation Grant	23,315.00	0.00
7435	Learning Recovery Emergency Block Grant	372,304.00	0.00
7810	Other Restricted State	6,170.00	0.00
9010	Other Restricted Local	100,865.00	29,948.00
Total, Restricted Balance		622,680.00	32,525.00

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	632.51	632.51	632.51	628.28	628.28	628.28
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	632.51	632.51	632.51	628.28	628.28	628.28
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	632.51	632.51	632.51	628.28	628.28	628.28

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Multiyear Projection
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Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,184,501.00	4.15%	10,607,201.00	2.32%	10,853,636.00
2. Federal Revenues	8100-8299	441,853.64	-20.83%	349,806.00	0.00%	349,806.00
3. Other State Revenues	8300-8599	527,323.13	-33.58%	350,255.83	0.41%	351,694.80
4. Other Local Revenues	8600-8799	665,938.00	-3.18%	644,727.98	-0.18%	643,582.39
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**11,819,615.77**	**1.12%**	**11,951,990.81**	**2.06%**	**12,198,719.19**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		5,727,368.11	- - -	5,727,368.11	- - -	5,492,589.40
b. Step & Column Adjustment		- - -	- - -	200,457.92	- - -	192,240.64
c. Cost-of-Living Adjustment		- - -	- - -	88,917.39	- - -	85,272.45
d. Other Adjustment		- - -	- - -	(524,154.02)	- - -	(115,137.89)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,727,368.11	-4.10%	5,492,589.40	2.96%	5,654,964.60
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,617,492.60	- - -	1,617,492.60	- - -	1,667,193.24
b. Step & Column Adjustment		- - -	- - -	40,437.32	- - -	41,679.82
c. Cost-of-Living Adjustment		- - -	- - -	24,868.95	- - -	25,633.10
d. Other Adjustment		- - -	- - -	(15,605.63)	- - -	(83,339.91)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,617,492.60	3.07%	1,667,193.24	-0.96%	1,651,166.25
3. Employee Benefits	3000-3999	2,740,871.26	-1.29%	2,705,391.18	3.42%	2,797,980.12
4. Books and Supplies	4000-4999	547,445.78	-13.67%	472,594.77	-2.65%	460,076.27
5. Services and Other Operating Expenditures	5000-5999	1,782,918.73	-8.39%	1,633,391.31	-0.75%	1,621,176.04
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,355.91	0.00%	3,355.91	0.00%	3,355.91
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**12,429,452.39**	**-3.58%**	**11,984,515.81**	**1.79%**	**12,198,719.19**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(609,836.62)**	**- - -**	**(32,525.00)**	**- - -**	**0.00**
D. FUND BALANCE						

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	4,084,166.52	-14.93%	3,474,329.90	-0.94%	3,441,804.90
2. Ending Fund Balance		3,474,329.90	- - -	3,441,804.90	- - -	3,441,804.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	41,522.00	0.00%	41,522.00	0.00%	41,522.00
b. Restricted	9740	32,525.00	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	1,535,865.04	4.35%	1,602,605.53	-2.00%	1,570,475.02
Facility Acquisition, Construction, and Maintenance - 15%		1,535,865.04	- - -	1,602,605.53	- - -	1,570,475.02
d. Assigned						
1. Other Assignments	9780	1,242,945.24	-3.58%	1,198,451.58	1.79%	1,219,871.92
Reserve for Sustainability - 10%		1,242,945.24	- - -	1,198,451.58	- - -	1,219,871.92
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	621,472.62	-3.58%	599,225.79	1.79%	609,935.96
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	621,472.62	- - -	599,225.79	- - -	609,935.96
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		621,472.62	- - -	599,225.79	- - -	609,935.96
4. Total Available Reserves - by Percent		5.00%	- - -	5.00%	- - -	5.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		12,429,452.39	- - -	11,984,515.81	- - -	12,198,719.19
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
c. Reserve Standard Percentage Level		4.00%	- - -	4.00%	- - -	4.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		497,178.10	- - -	479,380.63	- - -	487,948.77
e. Reserve Standard - By Amount		87,000.00	- - -	87,000.00	- - -	87,000.00
f. Reserve Standard (Greater of F1d or F1e)		497,178.10	- - -	479,380.63	- - -	487,948.77
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,184,501.00	4.15%	10,607,201.00	2.32%	10,853,636.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	143,198.00	1.08%	144,748.23	0.14%	144,949.97
4. Other Local Revenues	8600-8799	106,500.00	-19.92%	85,289.98	-1.34%	84,144.39
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	(814,226.23)	-46.57%	(435,018.48)	6.61%	(463,784.43)
6.Total(Sum lines A1 thru A5)		**9,619,972.77**	**8.13%**	**10,402,220.73**	**2.08%**	**10,618,945.93**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		4,309,376.53	- - -	4,309,376.53	- - -	4,764,340.29
b. Step & Column Adjustment		- - -	- - -	150,828.17	- - -	166,751.91
c. Cost-of-Living Adjustment		- - -	- - -	66,903.08	- - -	73,966.38
d. Other Adjustment		- - -	- - -	237,232.51	- - -	(100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,309,376.53	10.56%	4,764,340.29	2.95%	4,905,058.58
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,439,879.62	- - -	1,439,879.62	- - -	1,498,014.76
b. Step & Column Adjustment		- - -	- - -	35,996.99	- - -	37,450.37
c. Cost-of-Living Adjustment		- - -	- - -	22,138.15	- - -	23,031.98
d. Other Adjustment		- - -	- - -	0.00	- - -	(70,555.95)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,439,879.62	4.04%	1,498,014.76	-0.67%	1,487,941.16
3. Employee Benefits	3000-3999	2,222,604.06	8.07%	2,401,911.28	4.03%	2,498,659.99
4. Books and Supplies	4000-4999	402,548.88	0.62%	405,035.76	-0.54%	402,852.84
5. Services and Other Operating Expenditures	5000-5999	1,354,701.39	1.76%	1,378,567.40	-0.62%	1,369,985.64
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,355.91	0.00%	3,355.91	0.00%	3,355.91
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,812.00)	-42.61%	(59,004.67)	-0.16%	(58,908.19)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**9,639,654.39**	**7.91%**	**10,402,220.73**	**2.08%**	**10,618,945.93**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(19,681.62)**	**- - -**	**0.00**	**- - -**	**0.00**
D. FUND BALANCE						

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	3,461,486.52	-0.57%	3,441,804.90	0.00%	3,441,804.90
2. Ending Fund Balance		3,441,804.90	- - -	3,441,804.90	- - -	3,441,804.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	41,522.00	0.00%	41,522.00	0.00%	41,522.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	1,535,865.04	4.35%	1,602,605.53	-2.00%	1,570,475.02
Facility Acquisition, Construction, and Maintenance - 15%		1,535,865.04	- - -	1,602,605.53	- - -	1,570,475.02
d. Assigned						
1. Other Assignments	9780	1,242,945.24	-3.58%	1,198,451.58	1.79%	1,219,871.92
Reserve for Sustainability - 10%		1,242,945.24	- - -	1,198,451.58	- - -	1,219,871.92
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	621,472.62	-3.58%	599,225.79	1.79%	609,935.96
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	621,472.62	- - -	599,225.79	- - -	609,935.96
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		621,472.62	- - -	599,225.79	- - -	609,935.96

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	441,853.64	-20.83%	349,806.00	0.00%	349,806.00
3. Other State Revenues	8300-8599	384,125.13	-46.50%	205,507.60	0.60%	206,744.83
4. Other Local Revenues	8600-8799	559,438.00	0.00%	559,438.00	0.00%	559,438.00
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	814,226.23	-46.57%	435,018.48	6.61%	463,784.43
6.Total(Sum lines A1 thru A5)		**2,199,643.00**	**-29.54%**	**1,549,770.08**	**1.94%**	**1,579,773.26**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		1,417,991.58	- - -	1,417,991.58	- - -	728,249.11
b. Step & Column Adjustment		- - -	- - -	49,629.75	- - -	25,488.73
c. Cost-of-Living Adjustment		- - -	- - -	22,014.31	- - -	11,306.07
d. Other Adjustment		- - -	- - -	(761,386.53)	- - -	(15,137.89)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,417,991.58	-48.64%	728,249.11	2.97%	749,906.02
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		177,612.98	- - -	177,612.98	- - -	169,178.48
b. Step & Column Adjustment		- - -	- - -	4,440.33	- - -	4,229.45
c. Cost-of-Living Adjustment		- - -	- - -	2,730.80	- - -	2,601.12
d. Other Adjustment		- - -	- - -	(15,605.63)	- - -	(12,783.96)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	177,612.98	-4.75%	169,178.48	-3.52%	163,225.09
3. Employee Benefits	3000-3999	518,267.20	-41.44%	303,479.90	-1.37%	299,320.13
4. Books and Supplies	4000-4999	144,896.90	-53.37%	67,559.01	-15.30%	57,223.43
5. Services and Other Operating Expenditures	5000-5999	428,217.34	-40.49%	254,823.91	-1.43%	251,190.40
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	102,812.00	-42.61%	59,004.67	-0.16%	58,908.19
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**2,789,798.00**	**-43.28%**	**1,582,295.08**	**-0.16%**	**1,579,773.26**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(590,155.00)**	**- - -**	**(32,525.00)**	**- - -**	**0.00**
D. FUND BALANCE						

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Fund 01

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1. Beginning Fund Balance	9791-9795	622,680.00	-94.78%	32,525.00	-100.00%	0.00
2. Ending Fund Balance		32,525.00	- - -	0.00	- - -	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	32,525.00	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

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Multiyear Projection
24-25 CCCS Adopted
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$0.00	$7,110,041.00	$7,300,015.00
LCFF Sources - Education Protection Account, Current Year	$0.00	$2,432,120.00	$2,488,581.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$1,065,040.00	$1,065,040.00	$1,065,040.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	1.0000%	1.5000%	1.5000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

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	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**3,423,779.84**	**3,423,779.84**	**3,648,166.79**	**3,317,524.14**	**3,610,103.25**	**3,269,317.17**	**2,776,521.06**	**3,150,617.82**	**2,987,626.87**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	9,119,461.00	338,767.05	338,767.05	1,195,810.69	609,780.69	609,780.69	1,195,810.69	609,780.69	609,780.69
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,065,040.00	—	63,902.40	127,804.80	85,203.20	85,203.20	85,203.20	85,203.20	85,203.20
Federal Revenue	8100-8299	441,853.64	—	—	—	110,463.41	—	—	110,463.41	—
Other State Revenue	8300-8599	527,323.13	2,504.00	8,884.00	153,197.20	17,267.20	38,024.20	58,540.45	39,261.33	17,691.20
Other Local Revenue	8600-8799	665,938.00	27,971.90	27,971.90	76,974.42	50,349.42	50,349.42	76,974.42	50,349.42	50,349.42
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**11,819,615.77**	**369,242.95**	**439,525.35**	**1,553,787.11**	**873,063.92**	**783,357.51**	**1,416,528.76**	**895,058.05**	**763,024.51**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	5,727,368.11	29,231.00	313,461.00	566,701.00	520,682.00	529,445.00	515,463.00	515,463.00	515,463.00
Classified Salaries	2000-2999	1,617,492.60	22,209.00	91,963.00	138,270.00	141,075.00	140,456.00	144,470.00	144,470.00	144,470.00
Employee Benefits	3000-3999	2,740,871.26	21,978.00	145,869.00	258,430.00	248,715.00	249,408.00	246,678.00	246,678.00	246,678.00
Books and Supplies	4000-4999	547,445.78	125.00	8,667.00	23,821.00	26,854.00	60,867.00	32,264.00	9,284.00	9,386.00
Services	5000-5999	1,782,918.73	71,313.00	71,970.00	139,129.00	138,286.00	157,149.00	102,323.00	140,521.00	224,837.00
Capital Outlay	6000-6999	10,000.00	—	—	1,252.00	—	—	1,234.00	1,044.00	—
Other Outgo	7000-7499	3,355.91	—	—	589.00	—	589.00	—	589.00	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**12,429,452.39**	**144,856.00**	**631,930.00**	**1,128,192.00**	**1,075,612.00**	**1,137,914.00**	**1,042,432.00**	**1,058,049.00**	**1,140,834.00**
E. NET INCREASE/DECREASE (B - C + D)		**(70,595.78)**	**224,386.95**	**(330,642.65)**	**292,579.11**	**(340,786.08)**	**(492,796.11)**	**374,096.76**	**(162,990.95)**	**(377,809.49)**
F. ENDING CASH (A + E)			**3,648,166.79**	**3,317,524.14**	**3,610,103.25**	**3,269,317.17**	**2,776,521.06**	**3,150,617.82**	**2,987,626.87**	**2,609,817.38**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**3,423,779.84**	**2,609,817.38**	**2,889,055.53**	**2,635,017.02**	**2,201,505.10**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	9,119,461.00	1,195,810.69	609,780.69	609,780.69	1,195,810.69	—	—	9,119,461.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,065,040.00	149,105.59	74,552.77	74,552.77	74,552.81	74,552.86	—	1,065,040.00	—
Federal Revenue	8100-8299	441,853.64	—	110,463.41	—	—	110,463.41	—	441,853.64	—
Other State Revenue	8300-8599	527,323.13	53,863.45	15,052.20	17,693.20	53,863.45	51,481.25	—	527,323.13	—
Other Local Revenue	8600-8799	665,938.00	76,974.42	50,349.42	50,349.42	76,974.42	—	—	665,938.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**11,819,615.77**	**1,475,754.15**	**860,198.49**	**752,376.08**	**1,401,201.37**	**236,497.52**	**—**	**11,819,615.77**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	5,727,368.11	515,463.00	515,463.00	515,463.00	515,463.00	159,607.11	—	5,727,368.11	—
Classified Salaries	2000-2999	1,617,492.60	144,470.00	144,470.00	144,470.00	144,470.00	72,229.60	—	1,617,492.60	—
Employee Benefits	3000-3999	2,740,871.26	246,678.00	246,678.00	246,678.00	246,678.00	89,725.26	—	2,740,871.26	—
Books and Supplies	4000-4999	547,445.78	85,832.00	85,832.00	85,832.00	85,833.00	32,848.78	—	547,445.78	—
Services	5000-5999	1,782,918.73	202,442.00	120,672.00	191,253.00	130,815.00	92,208.73	—	1,782,918.73	—
Capital Outlay	6000-6999	10,000.00	1,042.00	1,122.00	1,603.00	1,756.00	947.00	—	10,000.00	—
Other Outgo	7000-7499	3,355.91	589.00	—	589.00	—	410.91	—	3,355.91	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**12,429,452.39**	**1,196,516.00**	**1,114,237.00**	**1,185,888.00**	**1,125,015.00**	**447,977.39**	**—**	**12,429,452.39**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(70,595.78)**	**279,238.15**	**(254,038.51)**	**(433,511.92)**	**276,186.37**	**875,492.59**	**—**	**(70,595.78)**	
F. ENDING CASH (A + E)			**2,889,055.53**	**2,635,017.02**	**2,201,505.10**	**2,477,691.47**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**3,353,184.06**	

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Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	1,086,972.46	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	5,222.00	—	—	5,222.00	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**1,092,194.46**	**—**	**—**	**5,222.00**	**—**	**—**	**—**	**—**	**—**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	552,953.62	—	138,238.00	138,238.00	138,238.00	138,239.62	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**552,953.62**	**—**	**138,238.00**	**138,238.00**	**138,238.00**	**138,239.62**	**—**	**—**	**—**
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**539,240.84**	**—**	**(138,238.00)**	**(133,016.00)**	**(138,238.00)**	**(138,239.62)**	**—**	**—**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(70,595.78)**	**224,386.95**	**(330,642.65)**	**292,579.11**	**(340,786.08)**	**(492,796.11)**	**374,096.76**	**(162,990.95)**	**(377,809.49)**
F. ENDING CASH (A + E)			**3,648,166.79**	**3,317,524.14**	**3,610,103.25**	**3,269,317.17**	**2,776,521.06**	**3,150,617.82**	**2,987,626.87**	**2,609,817.38**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	1,086,972.46	—	—	—	—	1,086,972.46	—	1,086,972.46	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	5,222.00	—	—	—	—	—	—	5,222.00	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**1,092,194.46**	**—**	**—**	**—**	**—**	**1,086,972.46**	**—**	**1,092,194.46**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	552,953.62	—	—	—	—	—	—	552,953.62	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**552,953.62**	**—**	**—**	**—**	**—**	**—**	**—**	**552,953.62**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**539,240.84**	**—**	**—**	**—**	**—**	**1,086,972.46**	**—**	**539,240.84**	
E. NET INCREASE/DECREASE (B - C + D)		**(70,595.78)**	**279,238.15**	**(254,038.51)**	**(433,511.92)**	**276,186.37**	**875,492.59**	**—**	**(70,595.78)**	
F. ENDING CASH (A + E)			**2,889,055.53**	**2,635,017.02**	**2,201,505.10**	**2,477,691.47**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**3,353,184.06**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 317,123.03
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 8,744,112.42

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.63%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 568,269.50
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 209,238.08

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	6,518.78
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	18,983.63
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	9,247.37
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	812,257.36
9. Carry-Forward Adjustment (Part IV, Line F)	124,842.84
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	937,100.20
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,392,560.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,256,950.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	749,633.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,047.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	378.13
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	152,157.11
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	503,981.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	245,501.21
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	11,303,209.59
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.19%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.29%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	812,257.36
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(43,131.58)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.70%) times Part III, Line B19); zero if negative	124,842.84
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.70%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.70%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	124,842.84
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	124,842.84

Approved indirect cost rate:	5.70%
Highest rate used in any program:	5.70%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	166,571.00	9,494.00	5.70%
01	3182	177,079.00	9,998.00	5.65%
01	3213	143,612.00	8,184.92	5.70%
01	3310	92,168.00	5,253.00	5.70%
01	3327	7,360.00	419.00	5.69%
01	4035	21,164.00	1,207.00	5.70%
01	4127	11,743.00	669.00	5.70%
01	4203	18,754.00	938.00	5.00%
01	5634	2,385.40	98.00	4.11%
01	6053	2,506.00	142.00	5.67%
01	6331	76,151.46	4,340.00	5.70%
01	6387	273,499.90	15,588.00	5.70%
01	6388	192,439.00	7,230.00	3.76%
01	6500	621,220.09	34,543.00	5.56%
01	6546	62,061.00	3,536.00	5.70%
01	6762	249,505.14	14,221.00	5.70%
01	6770	94,610.00	927.00	0.98%
01	7412	59,209.10	3,373.00	5.70%
01	7413	48,899.00	2,786.00	5.70%
01	7435	124,802.44	7,112.00	5.70%
01	7810	158,969.00	9,059.00	5.70%
01	9010	34,679.19	194.00	0.56%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	13,629.49		30,640.33	44,269.82
2. State Lottery Revenue	8560	116,932.00		47,566.00	164,498.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		130,561.49	0.00	78,206.33	208,767.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	106,054.40		55,981.72	162,036.12
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	24,507.09			24,507.09
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			22,224.61	22,224.61
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		130,561.49	0.00	78,206.33	208,767.82
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

D. COMMENTS:

The amount allocated to the 5800 category is designated for instructional software used in the classroom.

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

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

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	13,215,807.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	784,765.32
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	378.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	604,158.18
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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)				604,536.31
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				11,826,506.17

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	632.51
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,697.74

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.)	8,019,679.72	13,683.83
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)	8,019,679.72	13,683.83
B. Required effort (Line A.2 times 90%)	7,217,711.75	12,315.45
C. Current year expenditures (Line I.E and Line II.B)	11,826,506.17	18,697.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Community Collaborative Charter **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6230	8590	($1,070.12)

Explanation: Resource 6230 California Clean Energy had a balance that was ultimately reimbursed back to the State of California. The resulting discrepancy will be addressed with a contribution from the General Fund.

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6230	($1,070.12)

Explanation: Resource 6230 California Clean Energy had a balance that was ultimately reimbursed back to the State of California. The resulting discrepancy will be addressed with a contribution from the General Fund.

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

Community Collaborative Charter **Sacramento County**

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Charter Number: 561

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: _____ Title: CBO

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

(916)286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	24,602,318.00	0.00	24,602,318.00	26,402,723.00	0.00	26,402,723.00	7.3%
2) Federal Revenue		8100-8299	0.00	1,926,374.00	1,926,374.00	0.00	1,154,457.00	1,154,457.00	-40.1%
3) Other State Revenue		8300-8599	356,215.72	4,913,030.36	5,269,246.08	354,828.00	4,944,327.06	5,299,155.06	0.6%
4) Other Local Revenue		8600-8799	992,097.00	1,448,736.46	2,440,833.46	851,962.00	1,221,579.00	2,073,541.00	-15.0%
5) TOTAL, REVENUES			25,950,630.72	8,288,140.82	34,238,771.54	27,609,513.00	7,320,363.06	34,929,876.06	2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,180,343.00	2,030,787.76	9,211,130.76	8,691,784.07	1,853,299.26	10,545,083.33	14.5%
2) Classified Salaries		2000-2999	3,675,644.02	1,854,381.49	5,530,025.51	4,223,217.76	2,050,254.35	6,273,472.11	13.4%
3) Employee Benefits		3000-3999	4,604,936.06	1,669,385.01	6,274,321.07	5,197,335.85	1,682,253.93	6,879,589.78	9.6%
4) Books and Supplies		4000-4999	1,669,184.74	911,547.51	2,580,732.25	1,964,317.30	618,642.88	2,582,960.18	0.1%
5) Services and Other Operating Expenditures		5000-5999	4,742,694.17	2,894,156.46	7,636,850.63	5,218,735.33	2,565,034.80	7,783,770.13	1.9%
6) Capital Outlay		6000-6999	5,268,272.05	735,473.88	6,003,745.93	1,002,223.01	610,864.44	1,613,087.45	-73.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	8,627.43	0.00	8,627.43	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(437,389.00)	437,389.00	0.00	(489,803.64)	489,803.64	0.00	0.0%
9) TOTAL, EXPENDITURES			26,703,685.04	10,533,121.11	37,236,806.15	25,816,437.11	9,870,153.30	35,686,590.41	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(753,054.32)	(2,244,980.29)	(2,998,034.61)	1,793,075.89	(2,549,790.24)	(756,714.35)	-74.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(215,301.16)	215,301.16	0.00	(438,857.00)	438,857.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(215,301.16)	215,301.16	0.00	(438,857.00)	438,857.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(968,355.48)	(2,029,679.13)	(2,998,034.61)	1,354,218.89	(2,110,933.24)	(756,714.35)	-74.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,203,848.74	6,223,123.36	27,426,972.10	20,081,183.16	3,812,136.23	23,893,319.39	-12.9%
b) Audit Adjustments		9793	(154,310.10)	(381,308.00)	(535,618.10)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			21,049,538.64	5,841,815.36	26,891,354.00	20,081,183.16	3,812,136.23	23,893,319.39	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,049,538.64	5,841,815.36	26,891,354.00	20,081,183.16	3,812,136.23	23,893,319.39	-11.1%
2) Ending Balance, June 30 (E + F1e)			20,081,183.16	3,812,136.23	23,893,319.39	21,435,402.05	1,701,202.99	23,136,605.04	-3.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	93,330.00	0.00	93,330.00	93,330.00	0.00	93,330.00	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	3,812,136.23	3,812,136.23	0.00	1,701,202.99	1,701,202.99	-55.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	14,402,332.23	0.00	14,402,332.23	15,989,083.49	0.00	15,989,083.49	11.0%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*5,585,520.92*		*5,585,520.92*			*0.00*	
COA Middle School Campus Purchase (Pending)	0000	9760	*2,650,000.00*		*2,650,000.00*			*0.00*	
COA Middle School Campus Renovation (Pending)	0000	9760	*3,500,000.00*		*3,500,000.00*			*0.00*	
Facility Acquisition, Construction, and Maintenance - Above 15%	0000	9760	*2,666,811.31*		*2,666,811.31*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*5,352,988.56*		*5,352,988.56*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*4,486,094.93*		*4,486,094.93*	
COA Middle School Campus Purchase (Pending)	0000	9760			*0.00*	*2,650,000.00*		*2,650,000.00*	
COA Middle School Campus Renovation (Pending)	0000	9760			*0.00*	*3,500,000.00*		*3,500,000.00*	
d) Assigned									
Other Assignments		9780	3,723,680.62	0.00	3,723,680.62	3,568,659.04	0.00	3,568,659.04	-4.2%
Reserve for Sustainability - 10%	0000	9780	*3,723,680.62*		*3,723,680.62*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*3,568,659.04*		*3,568,659.04*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,861,840.31	0.00	1,861,840.31	1,784,329.52	0.00	1,784,329.52	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
1) Cash									
a) in County Treasury		9110	17,109,211.14	3,288,341.24	20,397,552.38				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	212,847.92	0.00	212,847.92				
c) in Revolving Cash Account		9130	26,381.72	0.00	26,381.72				
d) with Fiscal Agent/Trustee		9135	90,951.82	0.00	90,951.82				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	3,651,134.95	0.00	3,651,134.95				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			21,090,527.55	3,288,341.24	24,378,868.79				
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	792,526.47	0.00	792,526.47				
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			792,526.47	0.00	792,526.47				
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)			20,298,001.08	3,288,341.24	23,586,342.32				
LCFF SOURCES									
Principal Apportionment									

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)	
State Aid - Current Year		8011	16,643,494.00	0.00	16,643,494.00	17,573,798.00	0.00	17,573,798.00	5.6%
Education Protection Account State Aid - Current Year		8012	5,687,041.00	0.00	5,687,041.00	5,909,216.00	0.00	5,909,216.00	3.9%
State Aid - Prior Years		8019	(647,926.00)	0.00	(647,926.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			21,682,609.00	0.00	21,682,609.00	23,483,014.00	0.00	23,483,014.00	8.3%
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	2,919,709.00	0.00	2,919,709.00	2,919,709.00	0.00	2,919,709.00	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			24,602,318.00	0.00	24,602,318.00	26,402,723.00	0.00	26,402,723.00	7.3%
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	275,543.00	275,543.00	0.00	288,886.00	288,886.00	4.8%
Special Education Discretionary Grants		8182	0.00	20,366.00	20,366.00	0.00	20,366.00	20,366.00	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%

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)	
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		485,999.00	485,999.00		485,999.00	485,999.00	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		68,422.00	68,422.00		68,422.00	68,422.00	0.0%
Title III, Immigrant Student Program	4201	8290		98,871.00	98,871.00		85,476.00	85,476.00	-13.5%
Title III, English Learner Program	4203	8290		210,620.00	210,620.00		167,569.00	167,569.00	-20.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		37,739.00	37,739.00		37,739.00	37,739.00	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	0.00	728,814.00	728,814.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,926,374.00	1,926,374.00	0.00	1,154,457.00	1,154,457.00	-40.1%
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	31,505.00	0.00	31,505.00	34,733.00	0.00	34,733.00	10.2%
Lottery - Unrestricted and Instructional Materials		8560	311,360.00	126,655.00	438,015.00	320,095.00	130,208.00	450,303.00	2.8%
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%

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)	
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		156,977.00	156,977.00		152,612.00	152,612.00	-2.8%
Charter School Facility Grant	6030	8590		757,540.00	757,540.00		986,177.00	986,177.00	30.2%
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		(2,045.58)	(2,045.58)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		149,888.00	149,888.00		100,112.00	100,112.00	-33.2%
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	13,350.72	3,724,015.94	3,737,366.66	0.00	3,575,218.06	3,575,218.06	-4.3%
TOTAL, OTHER STATE REVENUE			356,215.72	4,913,030.36	5,269,246.08	354,828.00	4,944,327.06	5,299,155.06	0.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	862,338.00	0.00	862,338.00	819,612.00	0.00	819,612.00	-5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	129,759.00	247,836.46	377,595.46	32,350.00	0.00	32,350.00	-91.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,200,900.00	1,200,900.00		1,221,579.00	1,221,579.00	1.7%
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			992,097.00	1,448,736.46	2,440,833.46	851,962.00	1,221,579.00	2,073,541.00	-15.0%
TOTAL, REVENUES			25,950,630.72	8,288,140.82	34,238,771.54	27,609,513.00	7,320,363.06	34,929,876.06	2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,260,497.26	1,299,294.72	7,559,791.98	7,555,478.87	1,093,768.38	8,649,247.25	14.4%
Certificated Pupil Support Salaries		1200	16,489.59	360,688.45	377,178.04	16,416.31	429,528.02	445,944.33	18.2%
Certificated Supervisors' and Administrators' Salaries		1300	741,913.71	237,969.44	979,883.15	801,107.34	177,505.00	978,612.34	-0.1%
Other Certificated Salaries		1900	161,442.44	132,835.15	294,277.59	318,781.55	152,497.86	471,279.41	60.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CERTIFICATED SALARIES			7,180,343.00	2,030,787.76	9,211,130.76	8,691,784.07	1,853,299.26	10,545,083.33	14.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,091,955.64	1,539,518.00	2,631,473.64	1,176,744.56	1,614,632.18	2,791,376.74	6.1%
Classified Support Salaries		2200	599,981.43	6,263.08	606,244.51	827,959.53	28,492.32	856,451.85	41.3%
Classified Supervisors' and Administrators' Salaries		2300	762,707.14	166,360.10	929,067.24	819,742.83	219,331.49	1,039,074.32	11.8%
Clerical, Technical and Office Salaries		2400	945,267.90	43,364.14	988,632.04	1,050,967.99	104,865.31	1,155,833.30	16.9%
Other Classified Salaries		2900	275,731.91	98,876.17	374,608.08	347,802.85	82,933.05	430,735.90	15.0%
TOTAL, CLASSIFIED SALARIES			3,675,644.02	1,854,381.49	5,530,025.51	4,223,217.76	2,050,254.35	6,273,472.11	13.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,344,900.73	383,603.47	1,728,504.20	1,660,130.80	354,323.42	2,014,454.22	16.5%
PERS		3201-3202	1,002,677.90	496,226.08	1,498,903.98	1,174,054.81	569,970.06	1,744,024.87	16.4%
OASDI/Medicare/Alternative		3301-3302	399,505.60	170,937.38	570,442.98	449,106.46	183,711.04	632,817.50	10.9%
Health and Welfare Benefits		3401-3402	1,680,603.04	573,708.68	2,254,311.72	1,784,803.64	537,138.45	2,321,942.09	3.0%
Unemployment Insurance		3501-3502	6,559.98	1,958.12	8,518.10	6,457.55	1,984.18	8,441.73	-0.9%
Workers' Compensation		3601-3602	164,331.96	42,951.28	207,283.24	116,235.03	35,126.78	151,361.81	-27.0%
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	6,356.85	0.00	6,356.85	6,547.56	0.00	6,547.56	3.0%
TOTAL, EMPLOYEE BENEFITS			4,604,936.06	1,669,385.01	6,274,321.07	5,197,335.85	1,682,253.93	6,879,589.78	9.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	331,399.21	149,628.78	481,027.99	367,131.57	129,656.15	496,787.72	3.3%
Books and Other Reference Materials		4200	137,789.68	82,481.09	220,270.77	170,818.64	56,280.42	227,099.06	3.1%
Materials and Supplies		4300	981,632.98	476,742.09	1,458,375.07	1,083,124.86	366,879.85	1,450,004.71	-0.6%
Noncapitalized Equipment		4400	218,362.87	202,695.55	421,058.42	343,242.23	65,826.46	409,068.69	-2.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,669,184.74	911,547.51	2,580,732.25	1,964,317.30	618,642.88	2,582,960.18	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	748,413.61	1,151,101.35	1,899,514.96	901,560.71	898,000.00	1,799,560.71	-5.3%
Travel and Conferences		5200	57,082.18	11,996.23	69,078.41	53,842.81	17,376.83	71,219.64	3.1%
Dues and Memberships		5300	45,621.10	847.42	46,468.52	47,765.98	143.10	47,909.08	3.1%
Insurance		5400 - 5450	140,878.96	0.00	140,878.96	145,246.96	0.00	145,246.96	3.1%
Operations and Housekeeping Services		5500	526,949.74	0.00	526,949.74	631,018.70	0.00	631,018.70	19.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,294,208.36	866,884.16	2,161,092.52	1,272,839.49	996,448.82	2,269,288.31	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	1,850,277.75	754,777.35	2,605,055.10	1,976,241.15	649,650.56	2,625,891.71	0.8%
Communications		5900	79,262.47	108,549.95	187,812.42	190,219.53	3,415.49	193,635.02	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,742,694.17	2,894,156.46	7,636,850.63	5,218,735.33	2,565,034.80	7,783,770.13	1.9%
CAPITAL OUTLAY									
Land		6100	16,678.00	0.00	16,678.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	17,200.00	0.00	17,200.00	17,200.00	0.00	17,200.00	0.0%
Buildings and Improvements of Buildings		6200	4,133,841.57	548,032.50	4,681,874.07	741,554.00	48,032.50	789,586.50	-83.1%
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	1,041,845.54	161,060.44	1,202,905.98	233,412.01	36,451.00	269,863.01	-77.6%
Equipment Replacement		6500	58,706.94	26,380.94	85,087.88	10,057.00	526,380.94	536,437.94	530.5%
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			5,268,272.05	735,473.88	6,003,745.93	1,002,223.01	610,864.44	1,613,087.45	-73.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,458.61	0.00	4,458.61	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	4,168.82	0.00	4,168.82	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	8,627.43	0.00	8,627.43	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(437,389.00)	437,389.00	0.00	(489,803.64)	489,803.64	0.00	0.0%
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			(437,389.00)	437,389.00	0.00	(489,803.64)	489,803.64	0.00	0.0%
TOTAL, EXPENDITURES			26,703,685.04	10,533,121.11	37,236,806.15	25,816,437.11	9,870,153.30	35,686,590.41	-4.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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									

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)	
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%
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	(215,301.16)	215,301.16	0.00	(438,857.00)	438,857.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(215,301.16)	215,301.16	0.00	(438,857.00)	438,857.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(215,301.16)	215,301.16	0.00	(438,857.00)	438,857.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	24,602,318.00	0.00	24,602,318.00	26,402,723.00	0.00	26,402,723.00	7.3%
2) Federal Revenue		8100-8299	0.00	1,926,374.00	1,926,374.00	0.00	1,154,457.00	1,154,457.00	-40.1%
3) Other State Revenue		8300-8599	356,215.72	4,913,030.36	5,269,246.08	354,828.00	4,944,327.06	5,299,155.06	0.6%
4) Other Local Revenue		8600-8799	992,097.00	1,448,736.46	2,440,833.46	851,962.00	1,221,579.00	2,073,541.00	-15.0%
5) TOTAL, REVENUES			25,950,630.72	8,288,140.82	34,238,771.54	27,609,513.00	7,320,363.06	34,929,876.06	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,867,806.89	6,684,077.04	19,551,883.93	15,186,139.81	6,007,169.96	21,193,309.77	8.4%
2) Instruction - Related Services	2000-2999		2,904,029.36	1,101,435.26	4,005,464.62	3,465,405.93	1,080,926.56	4,546,332.49	13.5%
3) Pupil Services	3000-3999		638,716.10	745,243.52	1,383,959.62	741,120.10	616,191.60	1,357,311.70	-1.9%
4) Ancillary Services	4000-4999		36,614.97	3,502.06	40,117.03	39,101.55	151.51	39,253.06	-2.2%
5) Community Services	5000-5999		777.75	0.00	777.75	777.75	0.00	777.75	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,838,597.41	437,389.00	2,275,986.41	1,868,402.15	526,966.89	2,395,369.04	5.2%
8) Plant Services	8000-8999		8,417,142.56	1,561,474.23	9,978,616.79	4,506,862.39	1,638,746.78	6,145,609.17	-38.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	8,627.43	0.00	8,627.43	New
10) TOTAL, EXPENDITURES			26,703,685.04	10,533,121.11	37,236,806.15	25,816,437.11	9,870,153.30	35,686,590.41	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(753,054.32)	(2,244,980.29)	(2,998,034.61)	1,793,075.89	(2,549,790.24)	(756,714.35)	-74.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(215,301.16)	215,301.16	0.00	(438,857.00)	438,857.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(215,301.16)	215,301.16	0.00	(438,857.00)	438,857.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(968,355.48)	(2,029,679.13)	(2,998,034.61)	1,354,218.89	(2,110,933.24)	(756,714.35)	-74.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,203,848.74	6,223,123.36	27,426,972.10	20,081,183.16	3,812,136.23	23,893,319.39	-12.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(154,310.10)	(381,308.00)	(535,618.10)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,049,538.64	5,841,815.36	26,891,354.00	20,081,183.16	3,812,136.23	23,893,319.39	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,049,538.64	5,841,815.36	26,891,354.00	20,081,183.16	3,812,136.23	23,893,319.39	-11.1%
2) Ending Balance, June 30 (E + F1e)			20,081,183.16	3,812,136.23	23,893,319.39	21,435,402.05	1,701,202.99	23,136,605.04	-3.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	93,330.00	0.00	93,330.00	93,330.00	0.00	93,330.00	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	3,812,136.23	3,812,136.23	0.00	1,701,202.99	1,701,202.99	-55.4%
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	14,402,332.23	0.00	14,402,332.23	15,989,083.49	0.00	15,989,083.49	11.0%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*5,585,520.92*		*5,585,520.92*			*0.00*	
COA Middle School Campus Purchase (Pending)	0000	9760	*2,650,000.00*		*2,650,000.00*			*0.00*	
COA Middle School Campus Renovation (Pending)	0000	9760	*3,500,000.00*		*3,500,000.00*			*0.00*	
Facility Acquisition, Construction, and Maintenance - Above 15%	0000	9760	*2,666,811.31*		*2,666,811.31*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*5,352,988.56*		*5,352,988.56*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*4,486,094.93*		*4,486,094.93*	
COA Middle School Campus Purchase (Pending)	0000	9760			*0.00*	*2,650,000.00*		*2,650,000.00*	
COA Middle School Campus Renovation (Pending)	0000	9760			*0.00*	*3,500,000.00*		*3,500,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,723,680.62	0.00	3,723,680.62	3,568,659.04	0.00	3,568,659.04	-4.2%
Reserve for Sustainability - 10%	0000	9780	*3,723,680.62*		*3,723,680.62*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*3,568,659.04*		*3,568,659.04*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,861,840.31	0.00	1,861,840.31	1,784,329.52	0.00	1,784,329.52	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,600,336.10	945,006.14
6300	Lottery: Instructional Materials	77,379.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	48,951.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	201,599.66	212,161.66
7435	Learning Recovery Emergency Block Grant	1,518,025.51	408,704.51
9010	Other Restricted Local	365,844.96	135,330.68
Total, Restricted Balance		3,812,136.23	1,701,202.99

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,684.21	1,684.21	1,684.21	1,731.48	1,731.48	1,731.48
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,684.21	1,684.21	1,684.21	1,731.48	1,731.48	1,731.48
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,684.21	1,684.21	1,684.21	1,731.48	1,731.48	1,731.48

Community Outreach Academy
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Multiyear Projection
24-25 COA Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	26,402,723.00	4.09%	27,483,824.00	4.37%	28,684,043.00
2. Federal Revenues	8100-8299	1,154,457.00	0.00%	1,154,457.00	0.00%	1,154,457.00
3. Other State Revenues	8300-8599	5,299,155.06	0.37%	5,318,838.02	2.78%	5,466,531.81
4. Other Local Revenues	8600-8799	2,073,541.00	-7.18%	1,924,559.34	-3.13%	1,864,336.51
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**34,929,876.06**	**2.72%**	**35,881,678.36**	**3.59%**	**37,169,368.32**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		10,545,083.33	- - -	10,545,083.33	- - -	11,157,873.68
b. Step & Column Adjustment		- - -	- - -	369,077.95	- - -	390,525.60
c. Cost-of-Living Adjustment		- - -	- - -	163,712.40	- - -	173,226.00
d. Other Adjustment		- - -	- - -	80,000.00	- - -	28,944.18
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,545,083.33	5.81%	11,157,873.68	5.31%	11,750,569.46
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		6,273,472.11	- - -	6,273,472.11	- - -	6,526,763.56
b. Step & Column Adjustment		- - -	- - -	156,836.81	- - -	163,169.08
c. Cost-of-Living Adjustment		- - -	- - -	96,454.64	- - -	100,349.00
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	6,273,472.11	4.04%	6,526,763.56	4.04%	6,790,281.64
3. Employee Benefits	3000-3999	6,879,589.78	4.98%	7,222,423.87	7.84%	7,788,497.67
4. Books and Supplies	4000-4999	2,582,960.18	6.62%	2,753,912.43	-0.89%	2,729,370.94
5. Services and Other Operating Expenditures	5000-5999	7,783,770.13	4.80%	8,157,076.31	-1.29%	8,052,021.18
6. Capital Outlay	6000-6999	1,613,087.45	-48.50%	830,707.77	-93.98%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,627.43	0.00%	8,627.43	0.00%	8,627.43
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**35,686,590.41**	**2.72%**	**36,657,385.05**	**1.40%**	**37,169,368.32**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(756,714.35)**	**- - -**	**(775,706.69)**	**- - -**	**0.00**
D. FUND BALANCE						

Community Outreach Academy
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Multiyear Projection
24-25 COA Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	23,893,319.39	-3.17%	23,136,605.04	-3.35%	22,360,898.35
2. Ending Fund Balance		23,136,605.04	- - -	22,360,898.35	- - -	22,360,898.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	93,330.00	0.00%	93,330.00	0.00%	93,330.00
b. Restricted	9740	1,701,202.99	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	15,989,083.49	4.88%	16,768,960.60	-0.46%	16,692,163.10
COA Middle School Campus Purchase (Pending)		2,650,000.00	- - -	2,650,000.00	- - -	2,650,000.00
COA Middle School Campus Renovation (Pending)		3,500,000.00	- - -	3,500,000.00	- - -	3,500,000.00
Facility Acquisition, Construction, and Maintenance - 15%		5,352,988.56	- - -	5,498,607.76	- - -	5,575,405.25
Facility Acquisition, Construction, and Maintenance - Above the 15%		4,486,094.93	- - -	5,120,352.84	- - -	4,966,757.85
d. Assigned						
1. Other Assignments	9780	3,568,659.04	2.72%	3,665,738.50	1.40%	3,716,936.83
Reserve for Sustainability - 10%		3,568,659.04	- - -	3,665,738.50	- - -	3,716,936.83
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,784,329.52	2.72%	1,832,869.25	1.40%	1,858,468.42
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	1,784,329.52	- - -	1,832,869.25	- - -	1,858,468.42
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		1,784,329.52	- - -	1,832,869.25	- - -	1,858,468.42
4. Total Available Reserves - by Percent		5.00%	- - -	5.00%	- - -	5.00%

Community Outreach Academy
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Multiyear Projection
24-25 COA Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,686,590.41	- - -	36,657,385.05	- - -	37,169,368.32
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard
c. Reserve Standard Percentage Level		3.00%	- - -	3.00%	- - -	3.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		1,070,597.71	- - -	1,099,721.55	- - -	1,115,081.05
e. Reserve Standard - By Amount		0.00	- - -	0.00	- - -	0.00
f. Reserve Standard (Greater of F1d or F1e)		1,070,597.71	- - -	1,099,721.55	- - -	1,115,081.05
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

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Multiyear Projection
24-25 COA Adopted
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	26,402,723.00	4.09%	27,483,824.00	4.37%	28,684,043.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	354,828.00	1.64%	360,646.38	1.76%	366,995.54
4. Other Local Revenues	8600-8799	851,962.00	-17.49%	702,980.34	-8.57%	642,757.51
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	(438,857.00)	-23.91%	(333,928.38)	25.26%	(418,293.61)
6.Total(Sum lines A1 thru A5)		**27,170,656.00**	**3.84%**	**28,213,522.34**	**3.76%**	**29,275,502.44**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		8,691,784.07	- - -	8,691,784.07	- - -	9,424,017.92
b. Step & Column Adjustment		- - -	- - -	304,212.44	- - -	329,840.63
c. Cost-of-Living Adjustment		- - -	- - -	134,939.94	- - -	146,307.89
d. Other Adjustment		- - -	- - -	293,081.47	- - -	311,662.21
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,691,784.07	8.42%	9,424,017.92	8.36%	10,211,828.65
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		4,223,217.76	- - -	4,223,217.76	- - -	4,859,041.28
b. Step & Column Adjustment		- - -	- - -	105,580.44	- - -	121,476.04
c. Cost-of-Living Adjustment		- - -	- - -	64,931.97	- - -	74,707.77
d. Other Adjustment		- - -	- - -	465,311.11	- - -	92,188.94
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	4,223,217.76	15.06%	4,859,041.28	5.93%	5,147,414.03
3. Employee Benefits	3000-3999	5,197,335.85	9.43%	5,687,262.79	13.30%	6,443,773.70
4. Books and Supplies	4000-4999	1,964,317.30	5.00%	2,062,474.67	1.97%	2,103,202.32
5. Services and Other Operating Expenditures	5000-5999	5,218,735.33	6.34%	5,549,465.04	2.87%	5,708,734.68
6. Capital Outlay	6000-6999	1,002,223.01	-80.04%	200,000.00	-75.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,627.43	0.00%	8,627.43	0.00%	8,627.43
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(489,803.64)	2.67%	(502,863.09)	-20.84%	(398,078.37)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**25,816,437.11**	**5.70%**	**27,288,026.04**	**7.28%**	**29,275,502.44**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**1,354,218.89**	**- - -**	**925,496.30**	**- - -**	**0.00**
D. FUND BALANCE						

Community Outreach Academy
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Multiyear Projection
24-25 COA Adopted
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	20,081,183.16	6.74%	21,435,402.05	4.32%	22,360,898.35
2. Ending Fund Balance		21,435,402.05	- - -	22,360,898.35	- - -	22,360,898.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	93,330.00	0.00%	93,330.00	0.00%	93,330.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	15,989,083.49	4.88%	16,768,960.60	-0.46%	16,692,163.10
COA Middle School Campus Purchase (Pending)		2,650,000.00	- - -	2,650,000.00	- - -	2,650,000.00
COA Middle School Campus Renovation (Pending)		3,500,000.00	- - -	3,500,000.00	- - -	3,500,000.00
Facility Acquisition, Construction, and Maintenance - 15%		5,352,988.56	- - -	5,498,607.76	- - -	5,575,405.25
Facility Acquisition, Construction, and Maintenance - Above the 15%		4,486,094.93	- - -	5,120,352.84	- - -	4,966,757.85
d. Assigned						
1. Other Assignments	9780	3,568,659.04	2.72%	3,665,738.50	1.40%	3,716,936.83
Reserve for Sustainability - 10%		3,568,659.04	- - -	3,665,738.50	- - -	3,716,936.83
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,784,329.52	2.72%	1,832,869.25	1.40%	1,858,468.42
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	1,784,329.52	- - -	1,832,869.25	- - -	1,858,468.42
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		1,784,329.52	- - -	1,832,869.25	- - -	1,858,468.42

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Multiyear Projection
24-25 COA Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	1,154,457.00	0.00%	1,154,457.00	0.00%	1,154,457.00
3. Other State Revenues	8300-8599	4,944,327.06	0.28%	4,958,191.64	2.85%	5,099,536.27
4. Other Local Revenues	8600-8799	1,221,579.00	0.00%	1,221,579.00	0.00%	1,221,579.00
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	438,857.00	-23.91%	333,928.38	25.26%	418,293.61
6.Total(Sum lines A1 thru A5)		**7,759,220.06**	**-1.17%**	**7,668,156.02**	**2.94%**	**7,893,865.88**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		1,853,299.26	- - -	1,853,299.26	- - -	1,733,855.76
b. Step & Column Adjustment		- - -	- - -	64,865.51	- - -	60,684.97
c. Cost-of-Living Adjustment		- - -	- - -	28,772.46	- - -	26,918.11
d. Other Adjustment		- - -	- - -	(213,081.47)	- - -	(282,718.03)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,853,299.26	-6.44%	1,733,855.76	-11.25%	1,538,740.81
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		2,050,254.35	- - -	2,050,254.35	- - -	1,667,722.28
b. Step & Column Adjustment		- - -	- - -	51,256.37	- - -	41,693.04
c. Cost-of-Living Adjustment		- - -	- - -	31,522.67	- - -	25,641.23
d. Other Adjustment		- - -	- - -	(465,311.11)	- - -	(92,188.94)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	2,050,254.35	-18.66%	1,667,722.28	-1.49%	1,642,867.61
3. Employee Benefits	3000-3999	1,682,253.93	-8.74%	1,535,161.08	-12.41%	1,344,723.97
4. Books and Supplies	4000-4999	618,642.88	11.77%	691,437.76	-9.44%	626,168.62
5. Services and Other Operating Expenditures	5000-5999	2,565,034.80	1.66%	2,607,611.27	-10.14%	2,343,286.50
6. Capital Outlay	6000-6999	610,864.44	3.25%	630,707.77	-100.00%	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	489,803.64	2.67%	502,863.09	-20.84%	398,078.37
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**9,870,153.30**	**-5.07%**	**9,369,359.01**	**-15.75%**	**7,893,865.88**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(2,110,933.24)**	**- - -**	**(1,701,202.99)**	**- - -**	**0.00**
D. FUND BALANCE						

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Multiyear Projection
24-25 COA Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	3,812,136.23	-55.37%	1,701,202.99	-100.00%	0.00
2. Ending Fund Balance		1,701,202.99	- - -	0.00	- - -	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	1,701,202.99	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

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Multiyear Projection
24-25 COA Adopted
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$0.00	$18,409,605.00	$19,326,882.00
LCFF Sources - Education Protection Account, Current Year	$0.00	$6,154,510.00	$6,437,452.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$2,919,709.00	$2,919,709.00	$2,919,709.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	1.0000%	1.5000%	1.5000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

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Cashflow Report
24-25 COA Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**20,397,552.38**	**20,397,552.38**	**20,711,063.17**	**19,982,067.89**	**20,172,635.05**	**19,957,584.80**	**19,598,178.74**	**20,041,199.51**	**19,770,861.02**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	23,483,014.00	1,174,150.70	1,174,150.70	2,113,471.26	2,113,471.26	2,113,471.26	2,113,471.26	2,113,471.26	2,113,471.26
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	2,919,709.00	175,183.00	233,577.00	350,365.00	233,577.00	233,577.00	233,577.00	233,577.00	233,577.00
Federal Revenue	8100-8299	1,154,457.00	—	—	288,614.00	—	—	288,614.00	—	—
Other State Revenue	8300-8599	5,299,155.06	—	317,949.30	529,915.51	529,915.51	529,915.51	529,915.51	317,949.30	529,915.51
Other Local Revenue	8600-8799	2,073,541.00	—	124,412.46	165,883.28	165,883.28	165,883.28	165,883.28	248,824.92	248,824.92
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**34,929,876.06**	**1,349,333.70**	**1,850,089.46**	**3,448,249.05**	**3,042,847.05**	**3,042,847.05**	**3,331,461.05**	**2,913,822.48**	**3,125,788.69**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	10,545,083.33	210,901.67	579,979.58	1,043,963.25	1,043,963.25	970,147.67	991,237.83	991,237.83	991,237.83
Classified Salaries	2000-2999	6,273,472.11	125,469.44	564,612.49	595,979.85	595,979.85	595,979.85	595,979.85	595,979.85	595,979.85
Employee Benefits	3000-3999	6,879,589.78	137,591.80	619,163.08	653,561.03	653,561.03	653,561.03	653,561.03	653,561.03	653,561.03
Books and Supplies	4000-4999	2,582,960.18	51,659.20	64,574.00	142,062.81	152,394.65	297,040.42	167,892.41	297,040.42	297,040.42
Services	5000-5999	7,783,770.13	311,350.81	350,269.66	607,134.07	597,015.17	685,750.15	446,788.41	613,361.09	981,533.41
Capital Outlay	6000-6999	1,613,087.45	—	201,635.93	16,130.87	16,130.87	199,054.99	32,261.75	32,261.75	167,761.09
Other Outgo	7000-7499	8,627.43	719.00	719.00	719.00	719.00	719.00	719.00	719.00	719.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**35,686,590.41**	**837,691.91**	**2,380,953.74**	**3,059,550.88**	**3,059,763.82**	**3,402,253.11**	**2,888,440.28**	**3,184,160.97**	**3,687,832.64**
E. NET INCREASE/DECREASE (B - C + D)		**2,432,075.59**	**313,510.79**	**(728,995.28)**	**190,567.16**	**(215,050.25)**	**(359,406.06)**	**443,020.77**	**(270,338.48)**	**(562,043.96)**
F. ENDING CASH (A + E)			**20,711,063.17**	**19,982,067.89**	**20,172,635.05**	**19,957,584.80**	**19,598,178.74**	**20,041,199.51**	**19,770,861.02**	**19,208,817.07**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Cashflow Report
24-25 COA Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**20,397,552.38**	**19,208,817.07**	**18,826,108.52**	**18,165,824.06**	**17,413,255.66**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	23,483,014.00	2,113,471.26	2,113,471.26	2,113,471.26	2,113,471.26	—	—	23,483,014.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	2,919,709.00	233,577.00	233,577.00	233,577.00	233,577.00	58,391.00	—	2,919,709.00	—
Federal Revenue	8100-8299	1,154,457.00	288,614.00	—	—	288,615.00	—	—	1,154,457.00	—
Other State Revenue	8300-8599	5,299,155.06	529,915.51	423,932.40	423,932.40	423,932.40	211,966.20	—	5,299,155.06	—
Other Local Revenue	8600-8799	2,073,541.00	41,470.82	248,824.92	124,412.46	165,883.28	207,354.10	—	2,073,541.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**34,929,876.06**	**3,207,048.59**	**3,019,805.58**	**2,895,393.12**	**3,225,478.94**	**477,711.30**	**—**	**34,929,876.06**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	10,545,083.33	991,237.83	991,237.83	991,237.83	316,352.50	432,348.42	—	10,545,083.33	—
Classified Salaries	2000-2999	6,273,472.11	595,979.85	595,979.85	595,979.85	125,469.44	94,102.08	—	6,273,472.11	—
Employee Benefits	3000-3999	6,879,589.78	653,561.03	653,561.03	653,561.03	137,591.80	103,193.85	—	6,879,589.78	—
Books and Supplies	4000-4999	2,582,960.18	297,040.42	297,040.42	297,040.42	154,977.61	67,156.96	—	2,582,960.18	—
Services	5000-5999	7,783,770.13	883,457.91	883,457.91	835,198.53	415,653.32	172,799.70	—	7,783,770.13	—
Capital Outlay	6000-6999	1,613,087.45	167,761.09	258,093.99	274,224.87	199,377.61	48,392.62	—	1,613,087.45	—
Other Outgo	7000-7499	8,627.43	719.00	719.00	719.00	718.43	—	—	8,627.43	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**35,686,590.41**	**3,589,757.14**	**3,680,090.04**	**3,647,961.53**	**1,350,140.71**	**917,993.63**	**—**	**35,686,590.41**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**2,432,075.59**	**(382,708.55)**	**(660,284.45)**	**(752,568.41)**	**1,875,338.23**	**3,541,034.08**	**—**	**2,432,075.59**	
F. ENDING CASH (A + E)			**18,826,108.52**	**18,165,824.06**	**17,413,255.66**	**19,288,593.89**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**22,829,627.97**	

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Cashflow Report
24-25 COA Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	3,981,316.41	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**3,981,316.41**	—	—	—	—	—	—	—	—
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	792,526.47	198,131.00	198,131.00	198,131.00	198,133.47	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**792,526.47**	**198,131.00**	**198,131.00**	**198,131.00**	**198,133.47**	—	—	—	—
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**3,188,789.94**	**(198,131.00)**	**(198,131.00)**	**(198,131.00)**	**(198,133.47)**	—	—	—	—
E. NET INCREASE/DECREASE (B - C + D)		**2,432,075.59**	**313,510.79**	**(728,995.28)**	**190,567.16**	**(215,050.25)**	**(359,406.06)**	**443,020.77**	**(270,338.48)**	**(562,043.96)**
F. ENDING CASH (A + E)			**20,711,063.17**	**19,982,067.89**	**20,172,635.05**	**19,957,584.80**	**19,598,178.74**	**20,041,199.51**	**19,770,861.02**	**19,208,817.07**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Community Outreach Academy
34-76505-0101766

Cashflow Report
24-25 COA Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	3,981,316.41	—	—	—	—	3,981,316.41	—	3,981,316.41	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**3,981,316.41**	**—**	**—**	**—**	**—**	**3,981,316.41**	**—**	**3,981,316.41**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	792,526.47	—	—	—	—	—	—	792,526.47	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**792,526.47**	**—**	**—**	**—**	**—**	**—**	**—**	**792,526.47**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**3,188,789.94**	**—**	**—**	**—**	**—**	**3,981,316.41**	**—**	**3,188,789.94**	
E. NET INCREASE/DECREASE (B - C + D)		**2,432,075.59**	**(382,708.55)**	**(660,284.45)**	**(752,568.41)**	**1,875,338.23**	**3,541,034.08**	**—**	**2,432,075.59**	
F. ENDING CASH (A + E)			**18,826,108.52**	**18,165,824.06**	**17,413,255.66**	**19,288,593.89**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**22,829,627.97**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 898,089.46
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 20,117,387.88

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.46%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 1,212,241.60
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 578,031.67

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	14,749.03
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	121,467.76
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	26,767.01
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,953,257.07
9. Carry-Forward Adjustment (Part IV, Line F)	173,383.58
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,126,640.66
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,904,361.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,996,904.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	988,602.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	40,117.03
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	777.75
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	470,964.11
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,602,024.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,330,930.25
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	27,334,681.61
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.15%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.78%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	1,953,257.07
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,081.22
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.53%) times Part III, Line B19); zero if negative	173,383.58
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.53%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.53%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	173,383.58
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	173,383.58

Approved indirect cost rate: 6.53%

Highest rate used in any program: 6.53%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,755,599.01	114,639.00	6.53%
01	3010	525,708.54	34,327.00	6.53%
01	3213	236,196.00	15,423.00	6.53%
01	3225	95,238.00	4,762.00	5.00%
01	3310	269,346.55	17,587.00	6.53%
01	3327	19,118.00	1,248.00	6.53%
01	4035	64,225.00	4,197.00	6.53%
01	4127	38,389.22	2,505.00	6.53%
01	4201	92,811.00	6,060.00	6.53%
01	4203	245,275.00	16,015.00	6.53%
01	6010	149,502.00	7,475.00	5.00%
01	6053	140,153.94	9,151.00	6.53%
01	6266	138,382.00	9,036.00	6.53%
01	6387	140,702.00	9,186.00	6.53%
01	6500	1,020,196.43	65,860.00	6.46%
01	6546	195,291.27	12,751.00	6.53%
01	6762	575,671.96	37,590.00	6.53%
01	6770	97,719.34	976.00	1.00%
01	7435	996,475.49	65,068.00	6.53%
01	9010	54,139.65	3,533.00	6.53%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		175,005.48	175,005.48
2. State Lottery Revenue	8560	311,360.00		126,655.00	438,015.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		311,360.00	0.00	301,660.48	613,020.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	303,620.65		161,551.49	465,172.14
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,739.35			7,739.35
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			62,729.99	62,729.99
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		311,360.00	0.00	224,281.48	535,641.48
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	77,379.00	77,379.00

D. COMMENTS:

The amount allocated to the 5800 category is designated for instructional software used in the classroom.

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

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

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	37,236,806.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,065,626.31
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	777.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,003,745.93
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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)				6,004,523.68
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				29,166,656.16

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	1,684.21
B. Expenditures per ADA (Line I.E divided by Line II.A)	17,317.71

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.)	23,777,733.83	14,887.70
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)	23,777,733.83	14,887.70
B. Required effort (Line A.2 times 90%)	21,399,960.45	13,398.93
C. Current year expenditures (Line I.E and Line II.B)	29,166,656.16	17,317.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Community Outreach Academy **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6230	8590	($2,045.58)

Explanation: Resource 6230 California Clean Energy had a balance that was ultimately reimbursed back to the State of California. The resulting discrepancy will be addressed with a contribution from the General Fund.

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6230	($2,045.58)

Explanation: Resource 6230 California Clean Energy had a balance that was ultimately reimbursed back to the State of California. The resulting discrepancy will be addressed with a contribution from the General Fund.

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

Community Outreach Academy **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Charter Number: 560

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: _____ Title: CBO

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

(916)286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,767,552.00	0.00	7,767,552.00	7,794,694.00	0.00	7,794,694.00	0.3%
2) Federal Revenue		8100-8299	0.00	520,901.00	520,901.00	0.00	316,471.00	316,471.00	-39.2%
3) Other State Revenue		8300-8599	110,322.70	508,715.00	619,037.70	105,942.00	253,093.00	359,035.00	-42.0%
4) Other Local Revenue		8600-8799	320,273.00	437,289.50	757,562.50	307,238.00	396,093.00	703,331.00	-7.2%
5) TOTAL, REVENUES			8,198,147.70	1,466,905.50	9,665,053.20	8,207,874.00	965,657.00	9,173,531.00	-5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,844,374.92	429,817.46	2,274,192.38	2,315,766.70	715,077.98	3,030,844.68	33.3%
2) Classified Salaries		2000-2999	853,791.99	320,444.00	1,174,235.99	1,073,262.64	308,006.43	1,381,269.07	17.6%
3) Employee Benefits		3000-3999	1,158,021.63	339,088.60	1,497,110.23	1,126,568.13	375,863.93	1,502,432.06	0.4%
4) Books and Supplies		4000-4999	201,498.67	211,812.73	413,311.40	360,114.94	189,719.36	549,834.30	33.0%
5) Services and Other Operating Expenditures		5000-5999	1,372,170.05	478,436.97	1,850,607.02	1,471,643.76	371,741.21	1,843,384.97	-0.4%
6) Capital Outlay		6000-6999	274,422.65	15,462.50	289,885.15	25,000.00	0.00	25,000.00	-91.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	219,687.48	0.00	219,687.48	219,686.91	0.00	219,686.91	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(146,427.00)	146,427.00	0.00	(155,392.00)	155,392.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,777,540.39	1,941,489.26	7,719,029.65	6,436,651.08	2,115,800.91	8,552,451.99	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,420,607.31	(474,583.76)	1,946,023.55	1,771,222.92	(1,150,143.91)	621,079.01	-68.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(99,914.78)	99,914.78	0.00	(352,952.25)	352,952.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,914.78)	99,914.78	0.00	(352,952.25)	352,952.25	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,320,692.53	(374,668.98)	1,946,023.55	1,418,270.67	(797,191.66)	621,079.01	-68.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,806,937.33	1,428,551.21	9,235,488.54	10,046,394.32	938,323.23	10,984,717.55	18.9%
b) Audit Adjustments		9793	(81,235.54)	(115,559.00)	(196,794.54)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			7,725,701.79	1,312,992.21	9,038,694.00	10,046,394.32	938,323.23	10,984,717.55	21.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,725,701.79	1,312,992.21	9,038,694.00	10,046,394.32	938,323.23	10,984,717.55	21.5%
2) Ending Balance, June 30 (E + F1e)			10,046,394.32	938,323.23	10,984,717.55	11,464,664.99	141,131.57	11,605,796.56	5.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	24,660.00	0.00	24,660.00	24,660.00	0.00	24,660.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,380.00	0.00	1,380.00	1,380.00	0.00	1,380.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	938,323.23	938,323.23	0.00	141,131.57	141,131.57	-85.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	8,582,764.87	0.00	8,582,764.87	10,155,757.19	0.00	10,155,757.19	18.3%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*1,157,854.45*		*1,157,854.45*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*7,424,910.42*		*7,424,910.42*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*1,282,867.80*		*1,282,867.80*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*8,872,889.39*		*8,872,889.39*	
d) Assigned									
Other Assignments		9780	1,051,637.97	0.00	1,051,637.97	855,245.20	0.00	855,245.20	-18.7%
Supplemental & Concentration Carryover	0000	9780	*224,735.00*		*224,735.00*			*0.00*	
Reserve for Sustainability - 10%	0000	9780	*771,902.97*		*771,902.97*			*0.00*	
Unrestricted Lottery Carryover	1100	9780	*55,000.00*		*55,000.00*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*855,245.20*		*855,245.20*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	385,951.48	0.00	385,951.48	427,622.60	0.00	427,622.60	10.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,562,447.00	683,750.14	8,246,197.14				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	127,122.66	0.00	127,122.66				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) in Revolving Cash Account		9130	7,063.96	0.00	7,063.96				
d) with Fiscal Agent/Trustee		9135	1,374.71	0.00	1,374.71				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	2,323,932.95	0.00	2,323,932.95				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,380.00	0.00	1,380.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,023,321.28	683,750.14	10,707,071.42				
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	215,161.45	0.00	215,161.45				
2) Due to Grantor Governments		9590	63,671.23	0.00	63,671.23				
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			278,832.68	0.00	278,832.68				
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)			9,744,488.60	683,750.14	10,428,238.74				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,256,486.00	0.00	5,256,486.00	5,245,684.00	0.00	5,245,684.00	-0.2%
Education Protection Account State Aid - Current Year		8012	1,805,972.00	0.00	1,805,972.00	1,795,987.00	0.00	1,795,987.00	-0.6%
State Aid - Prior Years		8019	(47,929.00)	0.00	(47,929.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									

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)	
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			7,014,529.00	0.00	7,014,529.00	7,041,671.00	0.00	7,041,671.00	0.4%
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	753,023.00	0.00	753,023.00	753,023.00	0.00	753,023.00	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			7,767,552.00	0.00	7,767,552.00	7,794,694.00	0.00	7,794,694.00	0.3%
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	73,789.00	73,789.00	0.00	76,361.00	76,361.00	3.5%
Special Education Discretionary Grants		8182	0.00	5,541.00	5,541.00	0.00	5,541.00	5,541.00	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%

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)	
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		149,921.00	149,921.00		149,921.00	149,921.00	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		24,655.00	24,655.00		19,921.00	19,921.00	-19.2%
Title III, Immigrant Student Program	4201	8290		18,100.00	18,100.00		19,808.00	19,808.00	9.4%
Title III, English Learner Program	4203	8290		54,625.00	54,625.00		33,687.00	33,687.00	-38.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		17,619.00	17,619.00		11,232.00	11,232.00	-36.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	176,651.00	176,651.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	520,901.00	520,901.00	0.00	316,471.00	316,471.00	-39.2%
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	23,823.00	0.00	23,823.00	24,492.00	0.00	24,492.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	84,502.70	33,673.00	118,175.70	81,450.00	33,132.00	114,582.00	-3.0%
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%

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)	
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		250,000.00	250,000.00		0.00	0.00	-100.0%
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	1,997.00	225,042.00	227,039.00	0.00	219,961.00	219,961.00	-3.1%
TOTAL, OTHER STATE REVENUE			110,322.70	508,715.00	619,037.70	105,942.00	253,093.00	359,035.00	-42.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	280,497.00	0.00	280,497.00	260,675.00	0.00	260,675.00	-7.1%
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%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,776.00	65,528.00	105,304.00	46,563.00	0.00	46,563.00	-55.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		371,761.50	371,761.50		396,093.00	396,093.00	6.5%
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			320,273.00	437,289.50	757,562.50	307,238.00	396,093.00	703,331.00	-7.2%
TOTAL, REVENUES			8,198,147.70	1,466,905.50	9,665,053.20	8,207,874.00	965,657.00	9,173,531.00	-5.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,273,091.72	261,583.46	1,534,675.18	1,683,017.72	423,208.60	2,106,226.32	37.2%
Certificated Pupil Support Salaries		1200	206,252.41	110,092.20	316,344.61	160,861.00	241,901.98	402,762.98	27.3%
Certificated Supervisors' and Administrators' Salaries		1300	267,742.52	40,685.62	308,428.14	373,538.98	32,055.00	405,593.98	31.5%
Other Certificated Salaries		1900	97,288.27	17,456.18	114,744.45	98,349.00	17,912.40	116,261.40	1.3%
TOTAL, CERTIFICATED SALARIES			1,844,374.92	429,817.46	2,274,192.38	2,315,766.70	715,077.98	3,030,844.68	33.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	146,189.42	222,324.06	368,513.48	157,170.42	217,937.37	375,107.79	1.8%
Classified Support Salaries		2200	118,265.56	0.00	118,265.56	150,024.25	0.00	150,024.25	26.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Classified Supervisors' and Administrators' Salaries		2300	179,463.18	1,943.43	181,406.61	200,199.75	1,785.00	201,984.75	11.3%
Clerical, Technical and Office Salaries		2400	287,218.89	4,968.47	292,187.36	309,946.22	8,305.00	318,251.22	8.9%
Other Classified Salaries		2900	122,654.94	91,208.04	213,862.98	255,922.00	79,979.06	335,901.06	57.1%
TOTAL, CLASSIFIED SALARIES			853,791.99	320,444.00	1,174,235.99	1,073,262.64	308,006.43	1,381,269.07	17.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	367,069.35	84,223.79	451,293.14	288,838.16	136,757.70	425,595.86	-5.7%
PERS		3201-3202	273,900.68	85,840.21	359,740.89	298,367.02	74,555.34	372,922.36	3.7%
OASDI/Medicare/Alternative		3301-3302	102,100.06	30,912.64	133,012.70	115,683.21	30,974.49	146,657.70	10.3%
Health and Welfare Benefits		3401-3402	369,941.22	128,805.67	498,746.89	389,769.09	124,217.00	513,986.09	3.1%
Unemployment Insurance		3501-3502	1,653.20	383.14	2,036.34	1,709.79	503.21	2,213.00	8.7%
Workers' Compensation		3601-3602	41,657.55	8,923.15	50,580.70	30,501.29	8,856.19	39,357.48	-22.2%
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	1,699.57	0.00	1,699.57	1,699.57	0.00	1,699.57	0.0%
TOTAL, EMPLOYEE BENEFITS			1,158,021.63	339,088.60	1,497,110.23	1,126,568.13	375,863.93	1,502,432.06	0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	291.33	17,777.67	18,069.00	35,000.00	44,554.00	79,554.00	340.3%
Books and Other Reference Materials		4200	17,039.82	24,139.49	41,179.31	21,040.74	24,842.79	45,883.53	11.4%
Materials and Supplies		4300	131,564.43	92,803.86	224,368.29	198,953.98	95,747.99	294,701.97	31.3%
Noncapitalized Equipment		4400	52,603.09	77,091.71	129,694.80	105,120.22	24,574.58	129,694.80	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			201,498.67	211,812.73	413,311.40	360,114.94	189,719.36	549,834.30	33.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	433,654.65	179,147.51	612,802.16	493,027.75	90,190.37	583,218.12	-4.8%
Travel and Conferences		5200	20,924.32	2,612.35	23,536.67	18,222.37	1,077.04	19,299.41	-18.0%
Dues and Memberships		5300	12,394.46	584.50	12,978.96	13,394.46	44.98	13,439.44	3.5%
Insurance		5400 - 5450	48,103.96	0.00	48,103.96	50,103.96	0.00	50,103.96	4.2%
Operations and Housekeeping Services		5500	154,736.91	0.00	154,736.91	160,000.00	0.00	160,000.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,199.90	28.65	83,228.55	85,574.28	0.00	85,574.28	2.8%
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	597,059.71	281,240.11	878,299.82	622,224.80	270,674.10	892,898.90	1.7%
Communications		5900	22,096.14	14,823.85	36,919.99	29,096.14	9,754.72	38,850.86	5.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,372,170.05	478,436.97	1,850,607.02	1,471,643.76	371,741.21	1,843,384.97	-0.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	104,334.03	15,462.50	119,796.53	25,000.00	0.00	25,000.00	-79.1%
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	170,088.62	0.00	170,088.62	0.00	0.00	0.00	-100.0%
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			274,422.65	15,462.50	289,885.15	25,000.00	0.00	25,000.00	-91.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		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	85,893.54	0.00	85,893.54	83,216.55	0.00	83,216.55	-3.1%
Other Debt Service - Principal		7439	133,793.94	0.00	133,793.94	136,470.36	0.00	136,470.36	2.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			219,687.48	0.00	219,687.48	219,686.91	0.00	219,686.91	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(146,427.00)	146,427.00	0.00	(155,392.00)	155,392.00	0.00	0.0%
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			(146,427.00)	146,427.00	0.00	(155,392.00)	155,392.00	0.00	0.0%
TOTAL, EXPENDITURES			5,777,540.39	1,941,489.26	7,719,029.65	6,436,651.08	2,115,800.91	8,552,451.99	10.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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									

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)	
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%
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	(99,914.78)	99,914.78	0.00	(352,952.25)	352,952.25	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			(99,914.78)	99,914.78	0.00	(352,952.25)	352,952.25	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(99,914.78)	99,914.78	0.00	(352,952.25)	352,952.25	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,767,552.00	0.00	7,767,552.00	7,794,694.00	0.00	7,794,694.00	0.3%
2) Federal Revenue		8100-8299	0.00	520,901.00	520,901.00	0.00	316,471.00	316,471.00	-39.2%
3) Other State Revenue		8300-8599	110,322.70	508,715.00	619,037.70	105,942.00	253,093.00	359,035.00	-42.0%
4) Other Local Revenue		8600-8799	320,273.00	437,289.50	757,562.50	307,238.00	396,093.00	703,331.00	-7.2%
5) TOTAL, REVENUES			8,198,147.70	1,466,905.50	9,665,053.20	8,207,874.00	965,657.00	9,173,531.00	-5.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,622,653.27	1,189,911.58	3,812,564.85	3,106,337.92	1,364,841.32	4,471,179.24	17.3%
2) Instruction - Related Services	2000-2999		974,960.13	243,045.24	1,218,005.37	1,219,178.99	121,045.75	1,340,224.74	10.0%
3) Pupil Services	3000-3999		499,467.24	259,298.13	758,765.37	378,683.56	367,532.05	746,215.61	-1.7%
4) Ancillary Services	4000-4999		155,646.37	29,088.65	184,735.02	138,721.56	4,004.00	142,725.56	-22.7%
5) Community Services	5000-5999		205.50	0.00	205.50	205.50	0.00	205.50	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		578,006.37	200,601.37	778,607.74	708,890.22	257,936.00	966,826.22	24.2%
8) Plant Services	8000-8999		726,914.03	19,544.29	746,458.32	664,946.42	441.79	665,388.21	-10.9%
9) Other Outgo	9000-9999	Except 7600-7699	219,687.48	0.00	219,687.48	219,686.91	0.00	219,686.91	0.0%
10) TOTAL, EXPENDITURES			5,777,540.39	1,941,489.26	7,719,029.65	6,436,651.08	2,115,800.91	8,552,451.99	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,420,607.31	(474,583.76)	1,946,023.55	1,771,222.92	(1,150,143.91)	621,079.01	-68.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(99,914.78)	99,914.78	0.00	(352,952.25)	352,952.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(99,914.78)	99,914.78	0.00	(352,952.25)	352,952.25	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,320,692.53	(374,668.98)	1,946,023.55	1,418,270.67	(797,191.66)	621,079.01	-68.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,806,937.33	1,428,551.21	9,235,488.54	10,046,394.32	938,323.23	10,984,717.55	18.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(81,235.54)	(115,559.00)	(196,794.54)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,725,701.79	1,312,992.21	9,038,694.00	10,046,394.32	938,323.23	10,984,717.55	21.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,725,701.79	1,312,992.21	9,038,694.00	10,046,394.32	938,323.23	10,984,717.55	21.5%
2) Ending Balance, June 30 (E + F1e)			10,046,394.32	938,323.23	10,984,717.55	11,464,664.99	141,131.57	11,605,796.56	5.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	24,660.00	0.00	24,660.00	24,660.00	0.00	24,660.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,380.00	0.00	1,380.00	1,380.00	0.00	1,380.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	938,323.23	938,323.23	0.00	141,131.57	141,131.57	-85.0%
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	8,582,764.87	0.00	8,582,764.87	10,155,757.19	0.00	10,155,757.19	18.3%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*1,157,854.45*		*1,157,854.45*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*7,424,910.42*		*7,424,910.42*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*1,282,867.80*		*1,282,867.80*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*8,872,889.39*		*8,872,889.39*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,051,637.97	0.00	1,051,637.97	855,245.20	0.00	855,245.20	-18.7%
Supplemental & Concentration Carryover	0000	9780	*224,735.00*		*224,735.00*			*0.00*	
Reserve for Sustainability - 10%	0000	9780	*771,902.97*		*771,902.97*			*0.00*	
Unrestricted Lottery Carryover	1100	9780	*55,000.00*		*55,000.00*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*855,245.20*		*855,245.20*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	385,951.48	0.00	385,951.48	427,622.60	0.00	427,622.60	10.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6300	Lottery: Instructional Materials	86,122.23	5,595.79
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	94,515.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	8,020.00	0.00
7339	Dual Enrollment Opportunities	100,000.00	0.00
7412	A-G Access/Success Grant	71,321.00	44,758.78
7413	A-G Learning Loss Mitigation Grant	54,951.00	46,312.00
7435	Learning Recovery Emergency Block Grant	411,800.00	0.00
7810	Other Restricted State	4,506.00	0.00
9010	Other Restricted Local	107,088.00	44,465.00
Total, Restricted Balance		938,323.23	141,131.57

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	447.77	447.77	447.77	440.58	440.58	440.58
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	447.77	447.77	447.77	440.58	440.58	440.58
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	447.77	447.77	447.77	440.58	440.58	440.58

Futures High
34-76505-0101832

Multiyear Projection
24-25 FHS Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,794,694.00	3.20%	8,043,870.00	2.74%	8,264,024.00
2. Federal Revenues	8100-8299	316,471.00	0.00%	316,471.00	0.00%	316,471.00
3. Other State Revenues	8300-8599	359,035.00	-27.62%	259,883.97	0.71%	261,739.85
4. Other Local Revenues	8600-8799	703,331.00	-14.30%	602,736.67	-0.48%	599,863.04
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**9,173,531.00**	**0.54%**	**9,222,961.64**	**2.38%**	**9,442,097.89**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		3,030,844.68	- - -	3,030,844.68	- - -	3,183,978.17
b. Step & Column Adjustment		- - -	- - -	106,079.60	- - -	111,439.23
c. Cost-of-Living Adjustment		- - -	- - -	47,053.89	- - -	49,431.28
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,030,844.68	5.05%	3,183,978.17	5.05%	3,344,848.68
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,381,269.07	- - -	1,381,269.07	- - -	1,437,037.82
b. Step & Column Adjustment		- - -	- - -	34,531.75	- - -	35,925.94
c. Cost-of-Living Adjustment		- - -	- - -	21,237.00	- - -	22,094.45
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,381,269.07	4.04%	1,437,037.82	4.04%	1,495,058.21
3. Employee Benefits	3000-3999	1,502,432.06	4.76%	1,574,014.69	12.21%	1,766,193.85
4. Books and Supplies	4000-4999	549,834.30	2.86%	565,559.59	2.87%	581,791.14
5. Services and Other Operating Expenditures	5000-5999	1,843,384.97	2.86%	1,896,105.80	2.87%	1,950,524.04
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	219,686.91	0.00%	219,686.91	0.00%	219,686.91
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**8,552,451.99**	**4.08%**	**8,901,382.98**	**5.41%**	**9,383,102.83**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**621,079.01**	**- - -**	**321,578.66**	**- - -**	**58,995.06**
D. FUND BALANCE						

Futures High
34-76505-0101832

Multiyear Projection
24-25 FHS Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	10,984,717.55	5.65%	11,605,796.56	2.77%	11,927,375.22
2. Ending Fund Balance		11,605,796.56	- - -	11,927,375.22	- - -	11,986,370.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	26,040.00	0.00%	26,040.00	0.00%	26,040.00
b. Restricted	9740	141,131.57	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	10,155,757.19	4.21%	10,583,574.32	0.10%	10,594,397.39
Facility Acquisition, Construction, and Maintenance - 15%		1,282,867.80	- - -	1,335,207.45	- - -	1,407,465.43
Facility Acquisition, Construction, and Maintenance - Above the 15%		8,872,889.39	- - -	9,248,366.87	- - -	9,186,931.96
d. Assigned						
1. Other Assignments	9780	855,245.20	4.08%	890,138.30	5.41%	938,310.29
Reserve for Sustainability - 10%		855,245.20	- - -	890,138.30	- - -	938,310.29
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	427,622.60	0.00%	427,622.60	0.00%	427,622.60
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	427,622.60	- - -	427,622.60	- - -	427,622.60
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		427,622.60	- - -	427,622.60	- - -	427,622.60
4. Total Available Reserves - by Percent		5.00%	- - -	4.80%	- - -	4.56%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,552,451.99	- - -	8,901,382.98	- - -	9,383,102.83

Futures High
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Multiyear Projection
24-25 FHS Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard
c. Reserve Standard Percentage Level		4.00%	- - -	4.00%	- - -	4.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		342,098.08	- - -	356,055.32	- - -	375,324.11
e. Reserve Standard - By Amount		87,000.00	- - -	87,000.00	- - -	87,000.00
f. Reserve Standard (Greater of F1d or F1e)		342,098.08	- - -	356,055.32	- - -	375,324.11
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

Futures High
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Multiyear Projection
24-25 FHS Adopted
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,794,694.00	3.20%	8,043,870.00	2.74%	8,264,024.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	105,942.00	0.65%	106,633.82	0.73%	107,416.95
4. Other Local Revenues	8600-8799	307,238.00	-32.74%	206,643.67	-1.39%	203,770.04
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	(352,952.25)	-36.80%	(223,058.55)	15.39%	(257,383.65)
6.Total(Sum lines A1 thru A5)		**7,854,921.75**	**3.55%**	**8,134,088.94**	**2.26%**	**8,317,827.34**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		2,315,766.70	- - -	2,315,766.70	- - -	2,605,117.01
b. Step & Column Adjustment		- - -	- - -	81,051.84	- - -	91,179.10
c. Cost-of-Living Adjustment		- - -	- - -	35,952.28	- - -	40,444.44
d. Other Adjustment		- - -	- - -	172,346.19	- - -	60,662.88
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,315,766.70	12.49%	2,605,117.01	7.38%	2,797,403.43
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,073,262.64	- - -	1,073,262.64	- - -	1,339,904.05
b. Step & Column Adjustment		- - -	- - -	26,831.57	- - -	33,497.60
c. Cost-of-Living Adjustment		- - -	- - -	16,501.41	- - -	20,601.02
d. Other Adjustment		- - -	- - -	223,308.43	- - -	7,271.43
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,073,262.64	24.84%	1,339,904.05	4.58%	1,401,274.10
3. Employee Benefits	3000-3999	1,126,568.13	17.97%	1,328,991.95	15.89%	1,540,223.84
4. Books and Supplies	4000-4999	360,114.94	36.35%	491,006.05	8.42%	532,363.53
5. Services and Other Operating Expenditures	5000-5999	1,471,643.76	19.22%	1,754,498.74	3.99%	1,824,459.13
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	219,686.91	0.00%	219,686.91	0.00%	219,686.91
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(155,392.00)	-40.26%	(92,826.00)	-12.12%	(81,578.66)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**6,436,651.08**	**19.18%**	**7,671,378.71**	**7.66%**	**8,258,832.28**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**1,418,270.67**	**- - -**	**462,710.23**	**- - -**	**58,995.06**
D. FUND BALANCE						

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Multiyear Projection
24-25 FHS Adopted
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	10,046,394.32	14.12%	11,464,664.99	4.04%	11,927,375.22
2. Ending Fund Balance		11,464,664.99	- - -	11,927,375.22	- - -	11,986,370.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	26,040.00	0.00%	26,040.00	0.00%	26,040.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	10,155,757.19	4.21%	10,583,574.32	0.10%	10,594,397.39
Facility Acquisition, Construction, and Maintenance - 15%		1,282,867.80	- - -	1,335,207.45	- - -	1,407,465.43
Facility Acquisition, Construction, and Maintenance - Above the 15%		8,872,889.39	- - -	9,248,366.87	- - -	9,186,931.96
d. Assigned						
1. Other Assignments	9780	855,245.20	4.08%	890,138.30	5.41%	938,310.29
Reserve for Sustainability - 10%		855,245.20	- - -	890,138.30	- - -	938,310.29
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	427,622.60	0.00%	427,622.60	0.00%	427,622.60
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	427,622.60	- - -	427,622.60	- - -	427,622.60
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		427,622.60	- - -	427,622.60	- - -	427,622.60

Futures High
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Multiyear Projection
24-25 FHS Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	316,471.00	0.00%	316,471.00	0.00%	316,471.00
3. Other State Revenues	8300-8599	253,093.00	-39.45%	153,250.15	0.70%	154,322.90
4. Other Local Revenues	8600-8799	396,093.00	0.00%	396,093.00	0.00%	396,093.00
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	352,952.25	-36.80%	223,058.55	15.39%	257,383.65
6.Total(Sum lines A1 thru A5)		**1,318,609.25**	**-17.42%**	**1,088,872.70**	**3.25%**	**1,124,270.55**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		715,077.98	- - -	715,077.98	- - -	578,861.16
b. Step & Column Adjustment		- - -	- - -	25,027.76	- - -	20,260.13
c. Cost-of-Living Adjustment		- - -	- - -	11,101.61	- - -	8,986.84
d. Other Adjustment		- - -	- - -	(172,346.19)	- - -	(60,662.88)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	715,077.98	-19.05%	578,861.16	-5.43%	547,445.25
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		308,006.43	- - -	308,006.43	- - -	97,133.77
b. Step & Column Adjustment		- - -	- - -	7,700.18	- - -	2,428.34
c. Cost-of-Living Adjustment		- - -	- - -	4,735.59	- - -	1,493.43
d. Other Adjustment		- - -	- - -	(223,308.43)	- - -	(7,271.43)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	308,006.43	-68.46%	97,133.77	-3.45%	93,784.11
3. Employee Benefits	3000-3999	375,863.93	-34.81%	245,022.74	-7.78%	225,970.01
4. Books and Supplies	4000-4999	189,719.36	-60.70%	74,553.54	-33.70%	49,427.61
5. Services and Other Operating Expenditures	5000-5999	371,741.21	-61.91%	141,607.06	-10.98%	126,064.91
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	155,392.00	-40.26%	92,826.00	-12.12%	81,578.66
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**2,115,800.91**	**-41.87%**	**1,230,004.27**	**-8.60%**	**1,124,270.55**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(797,191.66)**	**- - -**	**(141,131.57)**	**- - -**	**0.00**
D. FUND BALANCE						

Futures High
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Multiyear Projection
24-25 FHS Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	938,323.23	-84.96%	141,131.57	-100.00%	0.00
2. Ending Fund Balance		141,131.57	- - -	0.00	- - -	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	141,131.57	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

Futures High
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Multiyear Projection
24-25 FHS Adopted
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$0.00	$5,433,635.00	$5,598,923.00
LCFF Sources - Education Protection Account, Current Year	$0.00	$1,857,212.00	$1,912,078.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$753,023.00	$753,023.00	$753,023.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	1.0000%	1.5000%	1.5000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

Futures High
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Cashflow Report
24-25 FHS Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**8,246,197.14**	**8,246,197.14**	**8,339,499.77**	**8,171,617.78**	**8,478,853.51**	**8,345,388.82**	**8,192,251.30**	**8,613,054.78**	**8,536,252.26**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	7,041,671.00	262,284.20	262,284.20	921,108.31	472,111.56	472,111.56	921,108.31	472,111.56	472,111.56
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	753,023.00	—	45,181.38	90,362.76	60,241.84	60,241.84	60,241.84	60,241.84	60,241.84
Federal Revenue	8100-8299	316,471.00	—	—	—	79,118.00	—	—	79,118.00	—
Other State Revenue	8300-8599	359,035.00	8,740.95	8,740.95	10,145.71	10,145.71	59,894.71	38,791.21	10,145.71	35,402.71
Other Local Revenue	8600-8799	703,331.00	23,684.65	23,684.65	104,697.12	39,528.37	39,528.37	104,697.12	39,528.37	39,528.37
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**9,173,531.00**	**294,709.80**	**339,891.18**	**1,126,313.90**	**661,145.48**	**631,776.48**	**1,124,838.48**	**661,145.48**	**607,284.48**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	3,030,844.68	15,469.00	165,879.00	299,890.00	275,538.00	280,175.00	272,776.00	272,776.00	272,776.00
Classified Salaries	2000-2999	1,381,269.07	18,966.00	78,532.00	118,077.00	120,472.00	119,943.00	123,371.00	123,371.00	123,371.00
Employee Benefits	3000-3999	1,502,432.06	12,047.00	79,959.00	141,661.00	136,335.00	136,715.00	135,219.00	135,219.00	135,219.00
Books and Supplies	4000-4999	549,834.30	12,126.00	18,705.00	23,925.00	26,971.00	51,133.00	32,405.00	39,325.00	29,427.00
Services	5000-5999	1,843,384.97	73,731.00	74,400.00	143,847.00	142,976.00	162,478.00	105,794.00	145,287.00	232,463.00
Capital Outlay	6000-6999	25,000.00	—	—	—	—	12,500.00	12,500.00	—	—
Other Outgo	7000-7499	219,686.91	—	21,970.00	21,970.00	21,970.00	21,970.00	21,970.00	21,970.00	21,970.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**8,552,451.99**	**132,339.00**	**439,445.00**	**749,370.00**	**724,262.00**	**784,914.00**	**704,035.00**	**737,948.00**	**815,226.00**
E. NET INCREASE/DECREASE (B - C + D)		**2,803,120.61**	**93,302.63**	**(167,881.99)**	**307,235.73**	**(133,464.69)**	**(153,137.52)**	**420,803.48**	**(76,802.52)**	**(207,941.52)**
F. ENDING CASH (A + E)			**8,339,499.77**	**8,171,617.78**	**8,478,853.51**	**8,345,388.82**	**8,192,251.30**	**8,613,054.78**	**8,536,252.26**	**8,328,310.74**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Futures High
34-76505-0101832

Cashflow Report
24-25 FHS Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**8,246,197.14**	**8,328,310.74**	**8,669,480.59**	**8,578,757.82**	**8,361,243.14**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	7,041,671.00	921,108.31	472,111.56	472,111.56	921,108.31	—	—	7,041,671.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	753,023.00	105,423.21	52,711.59	52,711.59	52,711.62	52,711.65	—	753,023.00	—
Federal Revenue	8100-8299	316,471.00	—	79,118.00	—	—	79,117.00	—	316,471.00	—
Other State Revenue	8300-8599	359,035.00	38,791.21	10,145.71	35,402.71	38,787.21	53,900.50	—	359,035.00	—
Other Local Revenue	8600-8799	703,331.00	104,697.12	39,528.37	39,528.37	104,700.12	—	—	703,331.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**9,173,531.00**	**1,170,019.85**	**653,615.23**	**599,754.23**	**1,117,307.26**	**185,729.15**	**—**	**9,173,531.00**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	3,030,844.68	272,776.00	272,776.00	272,776.00	272,776.00	84,461.68	—	3,030,844.68	—
Classified Salaries	2000-2999	1,381,269.07	123,371.00	123,371.00	123,371.00	123,371.00	61,682.07	—	1,381,269.07	—
Employee Benefits	3000-3999	1,502,432.06	135,219.00	135,219.00	135,219.00	135,219.00	49,182.06	—	1,502,432.06	—
Books and Supplies	4000-4999	549,834.30	66,207.00	66,207.00	66,207.00	66,207.00	50,989.30	—	549,834.30	—
Services	5000-5999	1,843,384.97	209,307.00	124,795.00	197,739.00	135,251.00	95,316.97	—	1,843,384.97	—
Capital Outlay	6000-6999	25,000.00	—	—	—	—	—	—	25,000.00	—
Other Outgo	7000-7499	219,686.91	21,970.00	21,970.00	21,956.91	—	—	—	219,686.91	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**8,552,451.99**	**828,850.00**	**744,338.00**	**817,268.91**	**732,824.00**	**341,632.08**	**—**	**8,552,451.99**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**2,803,120.61**	**341,169.85**	**(90,722.77)**	**(217,514.68)**	**384,483.26**	**2,303,591.35**	**—**	**2,803,120.61**	
F. ENDING CASH (A + E)			**8,669,480.59**	**8,578,757.82**	**8,361,243.14**	**8,745,726.40**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**11,049,317.75**	

Futures High
34-76505-0101832

Cashflow Report
24-25 FHS Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	2,459,494.28	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	1,380.00	—	1,380.00	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**2,460,874.28**	**—**	**1,380.00**	**—**	**—**	**—**	**—**	**—**	**—**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	278,832.68	69,068.17	69,708.17	69,708.17	70,348.17	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**278,832.68**	**69,068.17**	**69,708.17**	**69,708.17**	**70,348.17**	**—**	**—**	**—**	**—**
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**2,182,041.60**	**(69,068.17)**	**(68,328.17)**	**(69,708.17)**	**(70,348.17)**	**—**	**—**	**—**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**2,803,120.61**	**93,302.63**	**(167,881.99)**	**307,235.73**	**(133,464.69)**	**(153,137.52)**	**420,803.48**	**(76,802.52)**	**(207,941.52)**
F. ENDING CASH (A + E)			**8,339,499.77**	**8,171,617.78**	**8,478,853.51**	**8,345,388.82**	**8,192,251.30**	**8,613,054.78**	**8,536,252.26**	**8,328,310.74**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Futures High
34-76505-0101832

Cashflow Report
24-25 FHS Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	2,459,494.28	—	—	—	—	2,459,494.28	—	2,459,494.28	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	1,380.00	—	—	—	—	—	—	1,380.00	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**2,460,874.28**	**—**	**—**	**—**	**—**	**2,459,494.28**	**—**	**2,460,874.28**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	278,832.68	—	—	—	—	—	—	278,832.68	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**278,832.68**	**—**	**—**	**—**	**—**	**—**	**—**	**278,832.68**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**2,182,041.60**	**—**	**—**	**—**	**—**	**2,459,494.28**	**—**	**2,182,041.60**	
E. NET INCREASE/DECREASE (B - C + D)		**2,803,120.61**	**341,169.85**	**(90,722.77)**	**(217,514.68)**	**384,483.26**	**2,303,591.35**	**—**	**2,803,120.61**	
F. ENDING CASH (A + E)			**8,669,480.59**	**8,578,757.82**	**8,361,243.14**	**8,745,726.40**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**11,049,317.75**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 236,830.05
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 4,708,708.55

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.03%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 403,912.53
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 91,816.37

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	10,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	28,456.34
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	790.06
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	534,975.30
9. Carry-Forward Adjustment (Part IV, Line F)	(11,181.83)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	523,793.47
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,275,614.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,202,718.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	571,566.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	184,735.02
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	205.50
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	272,878.84
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	537,276.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	14,916.87
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	6,059,911.92
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.83%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.64%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	534,975.30
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	53,774.15
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.90%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.90%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.90%) times Part III, Line B19); zero if positive	(11,181.83)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(11,181.83)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.64%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-5590.91) is applied to the current year calculation and the remainder ($-5590.92) is deferred to one or more future years:	8.74%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-3727.28) is applied to the current year calculation and the remainder ($-7454.55) is deferred to one or more future years:	8.77%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(11,181.83)

Approved indirect cost rate:	9.90%
Highest rate used in any program:	9.90%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	141,035.80	13,961.00	9.90%
01	3213	123,868.00	12,263.00	9.90%
01	3310	67,142.00	6,647.00	9.90%
01	3327	5,043.00	498.00	9.88%
01	4035	26,272.00	2,600.00	9.90%
01	4127	16,032.00	1,587.00	9.90%
01	4201	16,470.00	1,630.00	9.90%
01	4203	50,416.91	4,990.00	9.90%
01	6331	73,302.46	7,256.00	9.90%
01	6387	219,737.50	21,754.00	9.90%
01	6500	319,639.57	31,643.00	9.90%
01	6546	67,262.00	6,658.00	9.90%
01	6762	54,782.49	5,422.00	9.90%
01	6770	75,047.00	749.00	1.00%
01	7412	16,966.82	1,678.00	9.89%
01	7413	3,288.03	324.00	9.85%
01	7435	247,208.07	24,470.00	9.90%
01	7810	5,788.00	572.00	9.88%
01	9010	18,498.23	1,725.00	9.33%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		60,595.79	60,595.79
2. State Lottery Revenue	8560	84,502.70		33,673.00	118,175.70
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		84,502.70	0.00	94,268.79	178,771.49
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	27,379.97		7,846.56	35,226.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,122.73			2,122.73
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			300.00	300.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		29,502.70	0.00	8,146.56	37,649.26
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	55,000.00	0.00	86,122.23	141,122.23

D. COMMENTS:

The amount allocated to the 5800 category is designated for instructional software used in the classroom.

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

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

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	7,719,029.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	530,975.71
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	205.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	289,885.15
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	219,687.48
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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)				509,778.13
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				6,678,275.81

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	447.77
B. Expenditures per ADA (Line I.E divided by Line II.A)	14,914.52

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.)	5,608,870.47	12,994.33
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)	5,608,870.47	12,994.33
B. Required effort (Line A.2 times 90%)	5,047,983.42	11,694.90
C. Current year expenditures (Line I.E and Line II.B)	6,678,275.81	14,914.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Futures High **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

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.ST.LOANS.9662	$4,153,525.26	$4,153,525.26

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

Futures High **Sacramento County**

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

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INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

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CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Charter Number: 878

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: Omaira Reyna Title: CBO

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

(916)286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,042,040.58	0.00	3,042,040.58	3,609,805.00	0.00	3,609,805.00	18.7%
2) Federal Revenue		8100-8299	0.00	987,944.00	987,944.00	0.00	362,753.00	362,753.00	-63.3%
3) Other State Revenue		8300-8599	44,926.00	668,536.72	713,462.72	53,644.00	428,613.00	482,257.00	-32.4%
4) Other Local Revenue		8600-8799	103,005.00	696,509.58	799,514.58	72,639.00	199,324.00	271,963.00	-66.0%
5) TOTAL, REVENUES			3,189,971.58	2,352,990.30	5,542,961.88	3,736,088.00	990,690.00	4,726,778.00	-14.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	987,475.34	692,426.36	1,679,901.70	1,257,979.63	713,368.64	1,971,348.27	17.3%
2) Classified Salaries		2000-2999	245,372.22	155,692.68	401,064.90	412,222.01	104,307.73	516,529.74	28.8%
3) Employee Benefits		3000-3999	459,542.63	304,522.74	764,065.37	618,153.37	258,760.35	876,913.72	14.8%
4) Books and Supplies		4000-4999	138,774.33	100,766.88	239,541.21	153,036.76	276,988.79	430,025.55	79.5%
5) Services and Other Operating Expenditures		5000-5999	667,650.07	258,494.33	926,144.40	845,473.17	351,585.97	1,197,059.14	29.3%
6) Capital Outlay		6000-6999	63,420.64	38,291.63	101,712.27	55,000.00	130,000.00	185,000.00	81.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	941.00	0.00	941.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(88,741.10)	88,741.10	0.00	(81,038.00)	81,038.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,473,494.13	1,638,935.72	4,112,429.85	3,261,767.94	1,916,049.48	5,177,817.42	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			716,477.45	714,054.58	1,430,532.03	474,320.06	(925,359.48)	(451,039.42)	-131.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(176,342.05)	176,342.05	0.00	(257,596.00)	257,596.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(176,342.05)	176,342.05	0.00	(257,596.00)	257,596.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,135.40	890,396.63	1,430,532.03	216,724.06	(667,763.48)	(451,039.42)	-131.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,600,785.21	655,978.85	2,256,764.06	2,108,091.55	1,454,426.48	3,562,518.03	57.9%
b) Audit Adjustments		9793	(32,829.06)	(91,949.00)	(124,778.06)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			1,567,956.15	564,029.85	2,131,986.00	2,108,091.55	1,454,426.48	3,562,518.03	67.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,567,956.15	564,029.85	2,131,986.00	2,108,091.55	1,454,426.48	3,562,518.03	67.1%
2) Ending Balance, June 30 (E + F1e)			2,108,091.55	1,454,426.48	3,562,518.03	2,324,815.61	786,663.00	3,111,478.61	-12.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,170.00	0.00	10,170.00	10,170.00	0.00	10,170.00	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	1,454,426.48	1,454,426.48	0.00	786,663.00	786,663.00	-45.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,481,057.07	0.00	1,481,057.07	1,537,973.00	0.00	1,537,973.00	3.8%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*616,864.48*		*616,864.48*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*864,192.59*		*864,192.59*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*776,672.61*		*776,672.61*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*761,300.39*		*761,300.39*	
d) Assigned									
Other Assignments		9780	411,242.99	0.00	411,242.99	517,781.74	0.00	517,781.74	25.9%
Reserve for Sustainability - 10%	0000	9780	*411,242.99*		*411,242.99*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*517,781.74*		*517,781.74*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	205,621.49	0.00	205,621.49	258,890.87	0.00	258,890.87	25.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,452,290.06	359,269.98	1,811,560.04				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	33,766.21	0.00	33,766.21				
c) in Revolving Cash Account		9130	2,713.64	0.00	2,713.64				
d) with Fiscal Agent/Trustee		9135	44,047.35	0.00	44,047.35				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	554,583.54	0.00	554,583.54				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,087,400.80	359,269.98	2,446,670.78				
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	84,223.68	0.00	84,223.68				
2) Due to Grantor Governments		9590	24,948.54	588.33	25,536.87				
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			109,172.22	588.33	109,760.55				
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)			1,978,228.58	358,681.65	2,336,910.23				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,970,739.00	0.00	1,970,739.00	2,383,386.00	0.00	2,383,386.00	20.9%
Education Protection Account State Aid - Current Year		8012	777,191.00	0.00	777,191.00	912,659.00	0.00	912,659.00	17.4%
State Aid - Prior Years		8019	(19,649.42)	0.00	(19,649.42)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			2,728,280.58	0.00	2,728,280.58	3,296,045.00	0.00	3,296,045.00	20.8%
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	313,760.00	0.00	313,760.00	313,760.00	0.00	313,760.00	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			3,042,040.58	0.00	3,042,040.58	3,609,805.00	0.00	3,609,805.00	18.7%
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	28,294.00	28,294.00	0.00	31,509.00	31,509.00	11.4%
Special Education Discretionary Grants		8182	0.00	2,262.00	2,262.00	0.00	2,262.00	2,262.00	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%

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)	
Title I, Part A, Basic	3010	8290		111,485.00	111,485.00		140,548.00	140,548.00	26.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,169.00	6,169.00		6,169.00	6,169.00	0.0%
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%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		181,212.00	181,212.00		182,265.00	182,265.00	0.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	658,522.00	658,522.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	987,944.00	987,944.00	0.00	362,753.00	362,753.00	-63.3%
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	9,065.00	0.00	9,065.00	11,978.00	0.00	11,978.00	32.1%
Lottery - Unrestricted and Instructional Materials		8560	35,861.00	14,588.00	50,449.00	41,666.00	16,949.00	58,615.00	16.2%
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		(1,366.28)	(1,366.28)		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		35,237.00	35,237.00		90,474.00	90,474.00	156.8%
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	620,078.00	620,078.00	0.00	321,190.00	321,190.00	-48.2%
TOTAL, OTHER STATE REVENUE			44,926.00	668,536.72	713,462.72	53,644.00	428,613.00	482,257.00	-32.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	89,866.00	0.00	89,866.00	56,278.00	0.00	56,278.00	-37.4%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	13,139.00	526,999.58	540,138.58	16,361.00	0.00	16,361.00	-97.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		169,510.00	169,510.00		199,324.00	199,324.00	17.6%
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			103,005.00	696,509.58	799,514.58	72,639.00	199,324.00	271,963.00	-66.0%
TOTAL, REVENUES			3,189,971.58	2,352,990.30	5,542,961.88	3,736,088.00	990,690.00	4,726,778.00	-14.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	899,054.80	302,402.20	1,201,457.00	988,022.59	567,777.70	1,555,800.29	29.5%
Certificated Pupil Support Salaries		1200	4,183.93	238,188.03	242,371.96	5,175.48	104,306.20	109,481.68	-54.8%
Certificated Supervisors' and Administrators' Salaries		1300	83,734.21	144,891.40	228,625.61	264,779.16	33,882.40	298,661.56	30.6%
Other Certificated Salaries		1900	502.40	6,944.73	7,447.13	2.40	7,402.34	7,404.74	-0.6%
TOTAL, CERTIFICATED SALARIES			987,475.34	692,426.36	1,679,901.70	1,257,979.63	713,368.64	1,971,348.27	17.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,732.02	101,237.11	109,969.13	68,649.00	90,843.97	159,492.97	45.0%
Classified Support Salaries		2200	24,883.50	0.00	24,883.50	62,556.48	0.00	62,556.48	151.4%
Classified Supervisors' and Administrators' Salaries		2300	44,688.04	733.87	45,421.91	48,694.06	731.00	49,425.06	8.8%
Clerical, Technical and Office Salaries		2400	151,344.18	53,721.70	205,065.88	217,416.87	9,962.76	227,379.63	10.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Classified Salaries		2900	15,724.48	0.00	15,724.48	14,905.60	2,770.00	17,675.60	12.4%
TOTAL, CLASSIFIED SALARIES			245,372.22	155,692.68	401,064.90	412,222.01	104,307.73	516,529.74	28.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	187,405.80	132,048.52	319,454.32	240,499.68	136,261.24	376,760.92	17.9%
PERS		3201-3202	65,476.50	41,536.69	107,013.19	114,597.72	28,997.57	143,595.29	34.2%
OASDI/Medicare/Alternative		3301-3302	33,089.35	21,941.91	55,031.26	49,792.81	18,323.96	68,116.77	23.8%
Health and Welfare Benefits		3401-3402	157,512.93	98,258.36	255,771.29	196,701.13	67,411.22	264,112.35	3.3%
Unemployment Insurance		3501-3502	616.44	429.56	1,046.00	835.72	408.14	1,243.86	18.9%
Workers' Compensation		3601-3602	14,777.69	10,307.70	25,085.39	15,042.47	7,358.22	22,400.69	-10.7%
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	663.92	0.00	663.92	683.84	0.00	683.84	3.0%
TOTAL, EMPLOYEE BENEFITS			459,542.63	304,522.74	764,065.37	618,153.37	258,760.35	876,913.72	14.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,723.43	5,723.43	0.00	40,044.43	40,044.43	599.7%
Books and Other Reference Materials		4200	131.29	1,304.41	1,435.70	131.29	1,244.11	1,375.40	-4.2%
Materials and Supplies		4300	93,897.75	74,995.09	168,892.84	90,368.48	230,248.00	320,616.48	89.8%
Noncapitalized Equipment		4400	44,745.29	18,743.95	63,489.24	62,536.99	5,452.25	67,989.24	7.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			138,774.33	100,766.88	239,541.21	153,036.76	276,988.79	430,025.55	79.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,800.00	46,337.63	53,137.63	6,800.00	39,764.04	46,564.04	-12.4%
Travel and Conferences		5200	6,858.48	14,555.12	21,413.60	7,774.48	15,366.67	23,141.15	8.1%
Dues and Memberships		5300	5,912.72	120.41	6,033.13	6,912.72	18.40	6,931.12	14.9%
Insurance		5400 - 5450	12,287.08	0.00	12,287.08	12,655.69	0.00	12,655.69	3.0%
Operations and Housekeeping Services		5500	24,659.89	0.00	24,659.89	55,859.89	0.00	55,859.89	126.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	290,591.47	0.00	290,591.47	461,088.70	0.00	461,088.70	58.7%
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	312,098.37	142,970.39	455,068.76	269,072.63	256,752.06	525,824.69	15.5%
Communications		5900	8,442.06	54,510.78	62,952.84	25,309.06	39,684.80	64,993.86	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			667,650.07	258,494.33	926,144.40	845,473.17	351,585.97	1,197,059.14	29.3%
CAPITAL OUTLAY									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	24,905.67	0.00	24,905.67	10,000.00	0.00	10,000.00	-59.8%
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	38,514.97	38,291.63	76,806.60	45,000.00	130,000.00	175,000.00	127.8%
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			63,420.64	38,291.63	101,712.27	55,000.00	130,000.00	185,000.00	81.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Debt Service - Interest		7438	0.00	0.00	0.00	486.30	0.00	486.30	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	454.70	0.00	454.70	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	941.00	0.00	941.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(88,741.10)	88,741.10	0.00	(81,038.00)	81,038.00	0.00	0.0%
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			(88,741.10)	88,741.10	0.00	(81,038.00)	81,038.00	0.00	0.0%
TOTAL, EXPENDITURES			2,473,494.13	1,638,935.72	4,112,429.85	3,261,767.94	1,916,049.48	5,177,817.42	25.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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%

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)	
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%
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	(176,342.05)	176,342.05	0.00	(257,596.00)	257,596.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(176,342.05)	176,342.05	0.00	(257,596.00)	257,596.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(176,342.05)	176,342.05	0.00	(257,596.00)	257,596.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,042,040.58	0.00	3,042,040.58	3,609,805.00	0.00	3,609,805.00	18.7%
2) Federal Revenue		8100-8299	0.00	987,944.00	987,944.00	0.00	362,753.00	362,753.00	-63.3%
3) Other State Revenue		8300-8599	44,926.00	668,536.72	713,462.72	53,644.00	428,613.00	482,257.00	-32.4%
4) Other Local Revenue		8600-8799	103,005.00	696,509.58	799,514.58	72,639.00	199,324.00	271,963.00	-66.0%
5) TOTAL, REVENUES			3,189,971.58	2,352,990.30	5,542,961.88	3,736,088.00	990,690.00	4,726,778.00	-14.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,424,504.53	927,610.38	2,352,114.91	1,639,381.78	1,473,985.60	3,113,367.38	32.4%
2) Instruction - Related Services	2000-2999		344,024.22	293,047.66	637,071.88	656,483.30	76,781.26	733,264.56	15.1%
3) Pupil Services	3000-3999		47,723.02	322,666.99	370,390.01	42,468.34	145,102.14	187,570.48	-49.4%
4) Ancillary Services	4000-4999		12.70	0.00	12.70	12.70	5,048.48	5,061.18	39,751.8%
5) Community Services	5000-5999		105.94	0.00	105.94	105.94	0.00	105.94	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		194,243.78	88,741.10	282,984.88	223,121.16	85,132.00	308,253.16	8.9%
8) Plant Services	8000-8999		462,879.94	6,869.59	469,749.53	699,253.72	130,000.00	829,253.72	76.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	941.00	0.00	941.00	New
10) TOTAL, EXPENDITURES			2,473,494.13	1,638,935.72	4,112,429.85	3,261,767.94	1,916,049.48	5,177,817.42	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			716,477.45	714,054.58	1,430,532.03	474,320.06	(925,359.48)	(451,039.42)	-131.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(176,342.05)	176,342.05	0.00	(257,596.00)	257,596.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(176,342.05)	176,342.05	0.00	(257,596.00)	257,596.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			540,135.40	890,396.63	1,430,532.03	216,724.06	(667,763.48)	(451,039.42)	-131.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,600,785.21	655,978.85	2,256,764.06	2,108,091.55	1,454,426.48	3,562,518.03	57.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(32,829.06)	(91,949.00)	(124,778.06)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,567,956.15	564,029.85	2,131,986.00	2,108,091.55	1,454,426.48	3,562,518.03	67.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,567,956.15	564,029.85	2,131,986.00	2,108,091.55	1,454,426.48	3,562,518.03	67.1%
2) Ending Balance, June 30 (E + F1e)			2,108,091.55	1,454,426.48	3,562,518.03	2,324,815.61	786,663.00	3,111,478.61	-12.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,170.00	0.00	10,170.00	10,170.00	0.00	10,170.00	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	1,454,426.48	1,454,426.48	0.00	786,663.00	786,663.00	-45.9%
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	1,481,057.07	0.00	1,481,057.07	1,537,973.00	0.00	1,537,973.00	3.8%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*616,864.48*		*616,864.48*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*864,192.59*		*864,192.59*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*776,672.61*		*776,672.61*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*761,300.39*		*761,300.39*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	411,242.99	0.00	411,242.99	517,781.74	0.00	517,781.74	25.9%
Reserve for Sustainability - 10%	0000	9780	*411,242.99*		*411,242.99*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*517,781.74*		*517,781.74*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	205,621.49	0.00	205,621.49	258,890.87	0.00	258,890.87	25.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6300	Lottery: Instructional Materials	38,522.00	21,139.00
6383	Golden State Pathways Progam	387,000.00	290,250.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	40,943.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,995.00	5,376.00
7339	Dual Enrollment Opportunities	100,000.00	75,000.00
7412	A-G Access/Success Grant	20,960.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	19,586.00
7435	Learning Recovery Emergency Block Grant	219,649.00	117,881.00
7810	Other Restricted State	4,321.00	0.00
9010	Other Restricted Local	565,036.48	257,431.00
Total, Restricted Balance		1,454,426.48	786,663.00

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	193.98	193.98	193.98	225.38	225.38	225.38
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	193.98	193.98	193.98	225.38	225.38	225.38
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	193.98	193.98	193.98	225.38	225.38	225.38

SAVA - Sacramento Academic and Vocational Academy
34-76505-0114272

Multiyear Projection
24-25 SAVA TRUSD Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,609,805.00	7.05%	3,864,314.00	6.23%	4,105,165.00
2. Federal Revenues	8100-8299	362,753.00	-45.02%	199,452.00	-11.00%	177,514.00
3. Other State Revenues	8300-8599	482,257.00	0.39%	484,130.35	-73.34%	129,067.38
4. Other Local Revenues	8600-8799	271,963.00	-2.12%	266,187.45	-0.30%	265,381.56
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**4,726,778.00**	**1.85%**	**4,814,083.80**	**-2.84%**	**4,677,127.94**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		1,971,348.27	- - -	1,971,348.27	- - -	2,091,955.86
b. Step & Column Adjustment		- - -	- - -	68,997.20	- - -	73,218.47
c. Cost-of-Living Adjustment		- - -	- - -	30,605.20	- - -	32,477.62
d. Other Adjustment		- - -	- - -	21,005.19	- - -	(335,888.49)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,971,348.27	6.12%	2,091,955.86	-11.00%	1,861,763.46
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		516,529.74	- - -	516,529.74	- - -	537,384.63
b. Step & Column Adjustment		- - -	- - -	12,913.25	- - -	13,434.63
c. Cost-of-Living Adjustment		- - -	- - -	7,941.64	- - -	8,262.29
d. Other Adjustment		- - -	- - -	0.00	- - -	(18,602.05)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	516,529.74	4.04%	537,384.63	0.58%	540,479.50
3. Employee Benefits	3000-3999	876,913.72	6.03%	929,748.41	-7.17%	863,041.29
4. Books and Supplies	4000-4999	430,025.55	3.82%	446,466.21	-50.40%	221,468.91
5. Services and Other Operating Expenditures	5000-5999	1,197,059.14	2.85%	1,231,202.68	-4.20%	1,179,433.78
6. Capital Outlay	6000-6999	185,000.00	-37.84%	115,000.00	-91.30%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	941.00	0.00%	941.00	0.00%	941.00
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**5,177,817.42**	**3.38%**	**5,352,698.79**	**-12.62%**	**4,677,127.94**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(451,039.42)**	**- - -**	**(538,614.99)**	**- - -**	**0.00**
D. FUND BALANCE						

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24-25 SAVA TRUSD Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	3,562,518.03	-12.66%	3,111,478.61	-17.31%	2,572,863.62
2. Ending Fund Balance		3,111,478.61	- - -	2,572,863.62	- - -	2,572,863.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,170.00	0.00%	10,170.00	0.00%	10,170.00
b. Restricted	9740	786,663.00	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	1,537,972.98	14.42%	1,759,788.79	5.76%	1,861,124.42
Facility Acquisition, Construction, and Maintenance - 15%		776,672.60	- - -	802,904.81	- - -	701,569.18
Facility Acquisition, Construction, and Maintenance - Above the 15%		761,300.38	- - -	956,883.98	- - -	1,159,555.24
d. Assigned						
1. Other Assignments	9780	517,781.75	3.38%	535,269.89	-12.62%	467,712.80
Reserve for Sustainability - 10%		517,781.75	- - -	535,269.89	- - -	467,712.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	258,890.88	3.38%	267,634.94	-12.62%	233,856.40
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	258,890.88	- - -	267,634.94	- - -	233,856.40
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		258,890.88	- - -	267,634.94	- - -	233,856.40
4. Total Available Reserves - by Percent		5.00%	- - -	5.00%	- - -	5.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,177,817.42	- - -	5,352,698.79	- - -	4,677,127.94

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Multiyear Projection
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Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard
c. Reserve Standard Percentage Level		5.00%	- - -	5.00%	- - -	5.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		258,890.87	- - -	267,634.94	- - -	233,856.40
e. Reserve Standard - By Amount		87,000.00	- - -	87,000.00	- - -	87,000.00
f. Reserve Standard (Greater of F1d or F1e)		258,890.87	- - -	267,634.94	- - -	233,856.40
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

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24-25 SAVA TRUSD Adopted
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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,609,805.00	7.05%	3,864,314.00	6.23%	4,105,165.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	53,644.00	8.75%	58,336.67	4.51%	60,966.19
4. Other Local Revenues	8600-8799	72,639.00	-7.95%	66,863.45	-1.21%	66,057.56
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	(257,596.00)	-30.50%	(179,025.32)	10.16%	(197,212.19)
6.Total(Sum lines A1 thru A5)		**3,478,492.00**	**9.54%**	**3,810,488.80**	**5.89%**	**4,034,976.56**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		1,257,979.63	- - -	1,257,979.63	- - -	1,321,539.06
b. Step & Column Adjustment		- - -	- - -	44,029.28	- - -	46,253.87
c. Cost-of-Living Adjustment		- - -	- - -	19,530.15	- - -	20,516.90
d. Other Adjustment		- - -	- - -	0.00	- - -	195,696.44
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,257,979.63	5.05%	1,321,539.06	19.86%	1,584,006.27
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		412,222.01	- - -	412,222.01	- - -	428,865.47
b. Step & Column Adjustment		- - -	- - -	10,305.55	- - -	10,721.65
c. Cost-of-Living Adjustment		- - -	- - -	6,337.91	- - -	6,593.81
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	412,222.01	4.04%	428,865.47	4.04%	446,180.93
3. Employee Benefits	3000-3999	618,153.37	4.54%	646,246.53	12.57%	727,469.82
4. Books and Supplies	4000-4999	153,036.76	18.77%	181,763.69	6.27%	193,152.92
5. Services and Other Operating Expenditures	5000-5999	845,473.17	25.59%	1,061,805.74	4.25%	1,106,956.51
6. Capital Outlay	6000-6999	55,000.00	-81.82%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	941.00	0.00%	941.00	0.00%	941.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(81,038.00)	9.48%	(88,720.70)	-61.98%	(33,730.89)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**3,261,767.94**	**9.22%**	**3,562,440.79**	**13.26%**	**4,034,976.56**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**216,724.06**	**- - -**	**248,048.01**	**- - -**	**0.00**
D. FUND BALANCE						

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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	2,108,091.55	10.28%	2,324,815.61	10.67%	2,572,863.62
2. Ending Fund Balance		2,324,815.61	- - -	2,572,863.62	- - -	2,572,863.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,170.00	0.00%	10,170.00	0.00%	10,170.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	1,537,972.98	14.42%	1,759,788.79	5.76%	1,861,124.42
Facility Acquisition, Construction, and Maintenance - 15%		776,672.60	- - -	802,904.81	- - -	701,569.18
Facility Acquisition, Construction, and Maintenance - Above the 15%		761,300.38	- - -	956,883.98	- - -	1,159,555.24
d. Assigned						
1. Other Assignments	9780	517,781.75	3.38%	535,269.89	-12.62%	467,712.80
Reserve for Sustainability - 10%		517,781.75	- - -	535,269.89	- - -	467,712.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	258,890.88	3.38%	267,634.94	-12.62%	233,856.40
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	258,890.88	- - -	267,634.94	- - -	233,856.40
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		258,890.88	- - -	267,634.94	- - -	233,856.40

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	362,753.00	-45.02%	199,452.00	-11.00%	177,514.00
3. Other State Revenues	8300-8599	428,613.00	-0.66%	425,793.68	-84.01%	68,101.19
4. Other Local Revenues	8600-8799	199,324.00	0.00%	199,324.00	0.00%	199,324.00
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	257,596.00	-30.50%	179,025.32	10.16%	197,212.19
6.Total(Sum lines A1 thru A5)		**1,248,286.00**	**-19.60%**	**1,003,595.00**	**-36.01%**	**642,151.38**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		713,368.64	- - -	713,368.64	- - -	770,416.80
b. Step & Column Adjustment		- - -	- - -	24,967.92	- - -	26,964.60
c. Cost-of-Living Adjustment		- - -	- - -	11,075.05	- - -	11,960.72
d. Other Adjustment		- - -	- - -	21,005.19	- - -	(531,584.93)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	713,368.64	8.00%	770,416.80	-63.95%	277,757.19
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		104,307.73	- - -	104,307.73	- - -	108,519.16
b. Step & Column Adjustment		- - -	- - -	2,607.70	- - -	2,712.98
c. Cost-of-Living Adjustment		- - -	- - -	1,603.73	- - -	1,668.48
d. Other Adjustment		- - -	- - -	0.00	- - -	(18,602.05)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	104,307.73	4.04%	108,519.16	-13.10%	94,298.57
3. Employee Benefits	3000-3999	258,760.35	9.56%	283,501.88	-52.18%	135,571.47
4. Books and Supplies	4000-4999	276,988.79	-4.44%	264,702.52	-89.30%	28,315.99
5. Services and Other Operating Expenditures	5000-5999	351,585.97	-51.82%	169,396.94	-57.21%	72,477.27
6. Capital Outlay	6000-6999	130,000.00	-19.23%	105,000.00	-100.00%	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	81,038.00	9.48%	88,720.70	-61.98%	33,730.89
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**1,916,049.48**	**-6.57%**	**1,790,258.00**	**-64.13%**	**642,151.38**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(667,763.48)**	**- - -**	**(786,663.00)**	**- - -**	**0.00**
D. FUND BALANCE						

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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	1,454,426.48	-45.91%	786,663.00	-100.00%	0.00
2. Ending Fund Balance		786,663.00	- - -	0.00	- - -	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	786,663.00	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

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Multiyear Projection
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Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$0.00	$2,558,262.00	$2,737,015.00
LCFF Sources - Education Protection Account, Current Year	$0.00	$992,292.00	$1,054,390.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$313,760.00	$313,760.00	$313,760.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	1.0000%	1.5000%	1.5000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

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Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**1,811,560.04**	**1,811,560.04**	**1,818,539.79**	**1,684,720.14**	**1,732,812.34**	**1,678,583.34**	**1,461,503.89**	**1,607,468.44**	**1,574,345.99**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	3,296,045.00	119,169.30	119,169.30	442,669.49	214,504.74	214,504.74	442,669.49	214,504.74	214,504.74
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	313,760.00	—	18,825.60	37,651.20	25,100.80	25,100.80	25,100.80	25,100.80	25,100.80
Federal Revenue	8100-8299	362,753.00	—	—	—	90,688.00	—	—	90,688.00	—
Other State Revenue	8300-8599	482,257.00	3,447.25	3,447.25	26,784.85	72,325.85	16,143.85	41,438.60	72,325.85	4,165.85
Other Local Revenue	8600-8799	271,963.00	9,966.20	11,329.20	33,371.66	19,302.16	19,302.16	33,371.66	19,302.16	19,302.16
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**4,726,778.00**	**132,582.75**	**152,771.35**	**540,477.20**	**421,921.55**	**275,051.55**	**542,580.55**	**421,921.55**	**263,073.55**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	1,971,348.27	10,061.00	107,892.00	195,057.00	179,218.00	182,234.00	177,421.00	177,421.00	177,421.00
Classified Salaries	2000-2999	516,529.74	7,092.00	29,367.00	44,155.00	45,051.00	44,853.00	46,135.00	46,135.00	46,135.00
Employee Benefits	3000-3999	876,913.72	7,032.00	46,669.00	82,682.00	79,574.00	79,795.00	78,922.00	78,922.00	78,922.00
Books and Supplies	4000-4999	430,025.55	26,098.00	26,808.00	18,712.00	21,094.00	48,812.00	25,344.00	27,293.00	27,373.00
Services	5000-5999	1,197,059.14	47,880.00	48,321.00	93,412.00	92,846.00	105,510.00	68,700.00	94,346.00	150,957.00
Capital Outlay	6000-6999	185,000.00	—	—	30,833.00	30,833.00	30,833.00	—	30,833.00	30,833.00
Other Outgo	7000-7499	941.00	—	94.00	94.00	94.00	94.00	94.00	94.00	94.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**5,177,817.42**	**98,163.00**	**259,151.00**	**464,945.00**	**448,710.00**	**492,131.00**	**396,616.00**	**455,044.00**	**511,735.00**
E. NET INCREASE/DECREASE (B - C + D)		**74,310.77**	**6,979.75**	**(133,819.65)**	**48,092.20**	**(54,229.00)**	**(217,079.45)**	**145,964.55**	**(33,122.45)**	**(248,661.45)**
F. ENDING CASH (A + E)			**1,818,539.79**	**1,684,720.14**	**1,732,812.34**	**1,678,583.34**	**1,461,503.89**	**1,607,468.44**	**1,574,345.99**	**1,325,684.54**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**1,811,560.04**	**1,325,684.54**	**1,370,341.69**	**1,358,111.63**	**1,139,644.57**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	3,296,045.00	442,669.49	214,504.74	214,504.74	442,669.49	—	—	3,296,045.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	313,760.00	43,926.40	21,963.19	21,963.19	21,963.20	21,963.22	—	313,760.00	—
Federal Revenue	8100-8299	362,753.00	—	90,688.00	—	—	90,689.00	—	362,753.00	—
Other State Revenue	8300-8599	482,257.00	41,438.60	72,325.85	4,165.85	41,433.60	82,813.75	—	482,257.00	—
Other Local Revenue	8600-8799	271,963.00	33,371.66	19,302.16	19,302.16	33,371.66	1,368.00	—	271,963.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**4,726,778.00**	**561,406.15**	**418,783.94**	**259,935.94**	**539,437.95**	**196,833.97**	**—**	**4,726,778.00**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	1,971,348.27	177,421.00	177,421.00	177,421.00	177,421.00	54,939.27	—	1,971,348.27	—
Classified Salaries	2000-2999	516,529.74	46,135.00	46,135.00	46,135.00	46,135.00	23,066.74	—	516,529.74	—
Employee Benefits	3000-3999	876,913.72	78,922.00	78,922.00	78,922.00	78,922.00	28,707.72	—	876,913.72	—
Books and Supplies	4000-4999	430,025.55	47,422.00	47,422.00	47,422.00	47,422.00	18,803.55	—	430,025.55	—
Services	5000-5999	1,197,059.14	135,920.00	81,020.00	128,408.00	87,829.00	61,910.14	—	1,197,059.14	—
Capital Outlay	6000-6999	185,000.00	30,835.00	—	—	—	—	—	185,000.00	—
Other Outgo	7000-7499	941.00	94.00	94.00	95.00	—	—	—	941.00	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**5,177,817.42**	**516,749.00**	**431,014.00**	**478,403.00**	**437,729.00**	**187,427.42**	**—**	**5,177,817.42**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**74,310.77**	**44,657.15**	**(12,230.06)**	**(218,467.06)**	**101,708.95**	**644,517.29**	**—**	**74,310.77**	
F. ENDING CASH (A + E)			**1,370,341.69**	**1,358,111.63**	**1,139,644.57**	**1,241,353.52**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**1,885,870.81**	

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Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	635,110.74	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**635,110.74**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	109,760.55	27,440.00	27,440.00	27,440.00	27,440.55	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**109,760.55**	**27,440.00**	**27,440.00**	**27,440.00**	**27,440.55**	**—**	**—**	**—**	**—**
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**525,350.19**	**(27,440.00)**	**(27,440.00)**	**(27,440.00)**	**(27,440.55)**	**—**	**—**	**—**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**74,310.77**	**6,979.75**	**(133,819.65)**	**48,092.20**	**(54,229.00)**	**(217,079.45)**	**145,964.55**	**(33,122.45)**	**(248,661.45)**
F. ENDING CASH (A + E)			**1,818,539.79**	**1,684,720.14**	**1,732,812.34**	**1,678,583.34**	**1,461,503.89**	**1,607,468.44**	**1,574,345.99**	**1,325,684.54**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	635,110.74	—	—	—	—	635,110.74	—	635,110.74	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**635,110.74**	**—**	**—**	**—**	**—**	**635,110.74**	**—**	**635,110.74**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	109,760.55	—	—	—	—	—	—	109,760.55	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**109,760.55**	**—**	**—**	**—**	**—**	**—**	**—**	**109,760.55**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**525,350.19**	**—**	**—**	**—**	**—**	**635,110.74**	**—**	**525,350.19**	
E. NET INCREASE/DECREASE (B - C + D)		**74,310.77**	**44,657.15**	**(12,230.06)**	**(218,467.06)**	**101,708.95**	**644,517.29**	**—**	**74,310.77**	
F. ENDING CASH (A + E)			**1,370,341.69**	**1,358,111.63**	**1,139,644.57**	**1,241,353.52**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**1,885,870.81**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 91,056.88
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 2,753,975.09

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.31%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 157,500.48
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 60,556.82

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	1,896.36
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,884.30
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	6,943.16
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	233,781.12
9. Carry-Forward Adjustment (Part IV, Line F)	34,620.63
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	268,401.75
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,262,102.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	623,387.63
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	370,390.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	12.70
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	105.94
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	63,031.22
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	201,100.48
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	202,819.98
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,722,950.03
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.28%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.21%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	233,781.12
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	60,701.43
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.98%) times Part III, Line B19); zero if negative	34,620.63
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.98%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.98%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	34,620.63
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	34,620.63

Approved indirect cost rate: 6.98%

Highest rate used in any program: 6.98%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	104,212.00	7,273.00	6.98%
01	3182	148,440.90	10,360.10	6.98%
01	3213	477,196.41	33,307.00	6.98%
01	3310	16,643.00	1,109.00	6.66%
01	3327	2,121.00	141.00	6.65%
01	4035	5,767.00	402.00	6.97%
01	4127	2,676.00	185.00	6.91%
01	4203	4,313.00	300.00	6.96%
01	6387	32,939.00	2,298.00	6.98%
01	6388	51,952.96	2,077.00	4.00%
01	6500	260,665.73	18,193.00	6.98%
01	6546	56,419.00	3,937.00	6.98%
01	6762	54,725.00	3,818.00	6.98%
01	6770	27,318.00	272.00	1.00%
01	7412	50,316.93	3,511.00	6.98%
01	7435	5,484.00	381.00	6.95%
01	9010	17,215.00	1,177.00	6.84%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	30,046.22		29,945.43	59,991.65
2. State Lottery Revenue	8560	35,861.00		14,588.00	50,449.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		65,907.22	0.00	44,533.43	110,440.65
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	65,907.22		4,274.35	70,181.57
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,737.08	1,737.08
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		65,907.22	0.00	6,011.43	71,918.65
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	38,522.00	38,522.00

D. COMMENTS:

The amount allocated to the 5800 category is designated for instructional software used in the classroom.

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

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

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	4,112,429.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	992,557.00
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	105.94
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	94,842.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				94,948.62
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,024,924.23
Section II - Expenditures Per ADA				**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				193.98
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,594.00

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.)	1,937,414.31	10,587.54
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)	1,937,414.31	10,587.54
B. Required effort (Line A.2 times 90%)	1,743,672.88	9,528.79
C. Current year expenditures (Line I.E and Line II.B)	3,024,924.23	15,594.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

SAVA - Sacramento Academic and Vocational Academy **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6230	8590	($1,366.28)

Explanation: Resource 6230 California Clean Energy had a balance that was ultimately reimbursed back to the State of California. The resulting discrepancy will be addressed with a contribution from the General Fund.

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6230	($1,366.28)

Explanation: Resource 6230 California Clean Energy had a balance that was ultimately reimbursed back to the State of California. The resulting discrepancy will be addressed with a contribution from the General Fund.

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

SAVA - Sacramento Academic and Vocational Academy **Sacramento County**

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Charter Number: 1948

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: Omaira Reyna Title: CBO

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

(916)286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	10,875,947.00	0.00	10,875,947.00	11,011,258.00	0.00	11,011,258.00	1.2%
2) Federal Revenue		8100-8299	0.00	658,536.59	658,536.59	0.00	514,801.00	514,801.00	-21.8%
3) Other State Revenue		8300-8599	152,481.00	2,040,763.00	2,193,244.00	152,025.00	603,296.00	755,321.00	-65.6%
4) Other Local Revenue		8600-8799	226,834.00	955,728.00	1,182,562.00	135,506.00	880,772.99	1,016,278.99	-14.1%
5) TOTAL, REVENUES			11,255,262.00	3,655,027.59	14,910,289.59	11,298,789.00	1,998,869.99	13,297,658.99	-10.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,129,401.33	1,334,009.36	5,463,410.69	4,609,228.50	1,341,486.68	5,950,715.18	8.9%
2) Classified Salaries		2000-2999	907,258.41	419,628.18	1,326,886.59	1,203,598.87	356,593.62	1,560,192.49	17.6%
3) Employee Benefits		3000-3999	1,962,115.41	672,632.21	2,634,747.62	2,188,995.28	645,892.88	2,834,888.16	7.6%
4) Books and Supplies		4000-4999	274,204.67	348,345.55	622,550.22	290,437.45	533,648.38	824,085.83	32.4%
5) Services and Other Operating Expenditures		5000-5999	2,402,407.39	958,203.66	3,360,611.05	2,485,787.44	522,678.94	3,008,466.38	-10.5%
6) Capital Outlay		6000-6999	536,780.26	252,561.40	789,341.66	17,165.80	84,515.00	101,680.80	-87.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	3,365.51	0.00	3,365.51	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(238,030.00)	238,030.00	0.00	(181,506.00)	181,506.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,974,137.47	4,223,410.36	14,197,547.83	10,617,072.85	3,666,321.50	14,283,394.35	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,281,124.53	(568,382.77)	712,741.76	681,716.15	(1,667,451.51)	(985,735.36)	-238.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(505,478.01)	505,478.01	0.00	(823,419.01)	823,419.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(505,478.01)	505,478.01	0.00	(823,419.01)	823,419.01	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			775,646.52	(62,904.76)	712,741.76	(141,702.86)	(844,032.50)	(985,735.36)	-238.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,839,850.42	1,745,373.26	5,585,223.68	4,484,746.26	1,624,811.50	6,109,557.76	9.4%
b) Audit Adjustments		9793	(130,750.68)	(57,657.00)	(188,407.68)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			3,709,099.74	1,687,716.26	5,396,816.00	4,484,746.26	1,624,811.50	6,109,557.76	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,709,099.74	1,687,716.26	5,396,816.00	4,484,746.26	1,624,811.50	6,109,557.76	13.2%
2) Ending Balance, June 30 (E + F1e)			4,484,746.26	1,624,811.50	6,109,557.76	4,343,043.40	780,779.00	5,123,822.40	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,390.00	0.00	36,390.00	36,390.00	0.00	36,390.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,177.00	0.00	1,177.00	1,177.00	0.00	1,177.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,624,811.50	1,624,811.50	0.00	780,779.00	780,779.00	-51.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,279,237.62	0.00	2,279,237.62	2,162,967.24	0.00	2,162,967.24	-5.1%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*2,129,632.17*		*2,129,632.17*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*149,605.45*		*149,605.45*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*2,142,509.15*		*2,142,509.15*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*20,458.09*		*20,458.09*	
d) Assigned									
Other Assignments		9780	1,458,064.25	0.00	1,458,064.25	1,428,339.44	0.00	1,428,339.44	-2.0%
Reserve for Sustainability - 10%	0000	9780	*1,419,754.78*		*1,419,754.78*			*0.00*	
Unrestricted Lottery Carryover	1100	9780	*38,309.47*		*38,309.47*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*1,428,339.44*		*1,428,339.44*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	709,877.39	0.00	709,877.39	714,169.72	0.00	714,169.72	0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,841,479.25	(680,324.82)	4,161,154.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,913.94	0.00	10,913.94				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
d) with Fiscal Agent/Trustee		9135	43,818.76	0.00	43,818.76				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,177.00	0.00	1,177.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,897,388.95	(680,324.82)	4,217,064.13				
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	311,767.68	0.00	311,767.68				
2) Due to Grantor Governments		9590	69.57	0.00	69.57				
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			311,837.25	0.00	311,837.25				
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)			4,585,551.70	(680,324.82)	3,905,226.88				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,892,422.00	0.00	8,892,422.00	9,067,211.00	0.00	9,067,211.00	2.0%
Education Protection Account State Aid - Current Year		8012	128,118.00	0.00	128,118.00	127,994.00	0.00	127,994.00	-0.1%
State Aid - Prior Years		8019	39,354.00	0.00	39,354.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			9,059,894.00	0.00	9,059,894.00	9,195,205.00	0.00	9,195,205.00	1.5%
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	1,816,053.00	0.00	1,816,053.00	1,816,053.00	0.00	1,816,053.00	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			10,875,947.00	0.00	10,875,947.00	11,011,258.00	0.00	11,011,258.00	1.2%
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	113,979.00	113,979.00	0.00	112,693.00	112,693.00	-1.1%
Special Education Discretionary Grants		8182	0.00	8,464.00	8,464.00	0.00	8,464.00	8,464.00	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%

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)	
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		194,061.00	194,061.00		194,061.00	194,061.00	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		26,416.00	26,416.00		26,416.00	26,416.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		15,481.00	15,481.00		17,958.00	17,958.00	16.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		216,724.00	216,724.00		155,209.00	155,209.00	-28.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	83,411.59	83,411.59	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	658,536.59	658,536.59	0.00	514,801.00	514,801.00	-21.8%
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	34,055.00	0.00	34,055.00	33,714.00	0.00	33,714.00	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	118,426.00	48,173.00	166,599.00	118,311.00	48,127.00	166,438.00	-0.1%
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%

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)	
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		72,226.00	72,226.00		0.00	0.00	-100.0%
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	1,920,364.00	1,920,364.00	0.00	555,169.00	555,169.00	-71.1%
TOTAL, OTHER STATE REVENUE			152,481.00	2,040,763.00	2,193,244.00	152,025.00	603,296.00	755,321.00	-65.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	173,741.00	0.00	173,741.00	122,506.00	0.00	122,506.00	-29.5%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	53,093.00	103,053.00	156,146.00	13,000.00	0.00	13,000.00	-91.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		852,675.00	852,675.00		880,772.99	880,772.99	3.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,834.00	955,728.00	1,182,562.00	135,506.00	880,772.99	1,016,278.99	-14.1%
TOTAL, REVENUES			11,255,262.00	3,655,027.59	14,910,289.59	11,298,789.00	1,998,869.99	13,297,658.99	-10.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,403,089.30	950,912.92	4,354,002.22	3,659,632.83	777,000.45	4,436,633.28	1.9%
Certificated Pupil Support Salaries		1200	108,314.06	263,322.56	371,636.62	120,994.25	424,240.92	545,235.17	46.7%
Certificated Supervisors' and Administrators' Salaries		1300	441,284.71	93,377.32	534,662.03	642,070.16	113,842.62	755,912.78	41.4%
Other Certificated Salaries		1900	176,713.26	26,396.56	203,109.82	186,531.26	26,402.69	212,933.95	4.8%
TOTAL, CERTIFICATED SALARIES			4,129,401.33	1,334,009.36	5,463,410.69	4,609,228.50	1,341,486.68	5,950,715.18	8.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	38,733.99	343,149.63	381,883.62	190,691.40	303,502.45	494,193.85	29.4%
Classified Support Salaries		2200	63,502.43	37,186.52	100,688.95	117,610.12	0.00	117,610.12	16.8%
Classified Supervisors' and Administrators' Salaries		2300	168,631.22	2,763.76	171,394.98	177,028.05	2,601.50	179,629.55	4.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Clerical, Technical and Office Salaries		2400	578,393.01	36,528.27	614,921.28	664,960.98	40,577.67	705,538.65	14.7%
Other Classified Salaries		2900	57,997.76	0.00	57,997.76	53,308.32	9,912.00	63,220.32	9.0%
TOTAL, CLASSIFIED SALARIES			907,258.41	419,628.18	1,326,886.59	1,203,598.87	356,593.62	1,560,192.49	17.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	715,138.16	252,250.45	967,388.61	880,490.24	256,223.17	1,136,713.41	17.5%
PERS		3201-3202	315,645.80	130,881.79	446,527.59	334,600.48	99,133.02	433,733.50	-2.9%
OASDI/Medicare/Alternative		3301-3302	152,555.34	55,724.48	208,279.82	158,918.86	46,730.98	205,649.84	-1.3%
Health and Welfare Benefits		3401-3402	713,266.31	211,863.48	925,129.79	757,073.74	227,676.85	984,750.59	6.4%
Unemployment Insurance		3501-3502	2,518.39	876.70	3,395.09	2,906.74	849.04	3,755.78	10.6%
Workers' Compensation		3601-3602	60,385.95	21,035.31	81,421.26	52,321.60	15,279.82	67,601.42	-17.0%
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	2,605.46	0.00	2,605.46	2,683.62	0.00	2,683.62	3.0%
TOTAL, EMPLOYEE BENEFITS			1,962,115.41	672,632.21	2,634,747.62	2,188,995.28	645,892.88	2,834,888.16	7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,807.09	6,556.79	10,363.88	3,807.09	6,556.79	10,363.88	0.0%
Books and Other Reference Materials		4200	3,714.51	6,258.41	9,972.92	4,592.65	5,825.81	10,418.46	4.5%
Materials and Supplies		4300	230,180.47	229,223.38	459,403.85	260,008.32	397,529.69	657,538.01	43.1%
Noncapitalized Equipment		4400	36,502.60	106,306.97	142,809.57	22,029.39	123,736.09	145,765.48	2.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			274,204.67	348,345.55	622,550.22	290,437.45	533,648.38	824,085.83	32.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	19,700.00	250,493.39	270,193.39	22,415.00	166,008.46	188,423.46	-30.3%
Travel and Conferences		5200	22,744.81	98,463.84	121,208.65	31,366.15	44,639.15	76,005.30	-37.3%
Dues and Memberships		5300	25,061.52	418.03	25,479.55	25,449.40	74.00	25,523.40	0.2%
Insurance		5400 - 5450	122,167.00	0.00	122,167.00	125,955.00	0.00	125,955.00	3.1%
Operations and Housekeeping Services		5500	138,689.50	1,350.22	140,039.72	136,189.50	1,350.22	137,539.72	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,205,322.04	2,878.40	1,208,200.44	1,196,378.17	462.50	1,196,840.67	-0.9%
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	817,785.99	414,447.86	1,232,233.85	712,644.00	306,821.74	1,019,465.74	-17.3%
Communications		5900	50,936.53	190,151.92	241,088.45	235,390.22	3,322.87	238,713.09	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,402,407.39	958,203.66	3,360,611.05	2,485,787.44	522,678.94	3,008,466.38	-10.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	402,251.47	68,707.00	470,958.47	7,165.80	0.00	7,165.80	-98.5%
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	134,528.79	183,854.40	318,383.19	10,000.00	84,515.00	94,515.00	-70.3%
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			536,780.26	252,561.40	789,341.66	17,165.80	84,515.00	101,680.80	-87.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	1,739.28	0.00	1,739.28	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	1,626.23	0.00	1,626.23	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	3,365.51	0.00	3,365.51	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(238,030.00)	238,030.00	0.00	(181,506.00)	181,506.00	0.00	0.0%
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			(238,030.00)	238,030.00	0.00	(181,506.00)	181,506.00	0.00	0.0%
TOTAL, EXPENDITURES			9,974,137.47	4,223,410.36	14,197,547.83	10,617,072.85	3,666,321.50	14,283,394.35	0.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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%

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)	
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%
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	(505,478.01)	505,478.01	0.00	(823,419.01)	823,419.01	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			(505,478.01)	505,478.01	0.00	(823,419.01)	823,419.01	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(505,478.01)	505,478.01	0.00	(823,419.01)	823,419.01	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	10,875,947.00	0.00	10,875,947.00	11,011,258.00	0.00	11,011,258.00	1.2%
2) Federal Revenue		8100-8299	0.00	658,536.59	658,536.59	0.00	514,801.00	514,801.00	-21.8%
3) Other State Revenue		8300-8599	152,481.00	2,040,763.00	2,193,244.00	152,025.00	603,296.00	755,321.00	-65.6%
4) Other Local Revenue		8600-8799	226,834.00	955,728.00	1,182,562.00	135,506.00	880,772.99	1,016,278.99	-14.1%
5) TOTAL, REVENUES			11,255,262.00	3,655,027.59	14,910,289.59	11,298,789.00	1,998,869.99	13,297,658.99	-10.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,251,840.81	3,177,785.18	8,429,625.99	5,929,412.74	2,623,387.44	8,552,800.18	1.5%
2) Instruction - Related Services	2000-2999		1,626,851.76	237,904.91	1,864,756.67	1,967,856.41	269,929.82	2,237,786.23	20.0%
3) Pupil Services	3000-3999		281,983.71	389,363.25	671,346.96	288,866.77	567,880.76	856,747.53	27.6%
4) Ancillary Services	4000-4999		3,645.75	4,334.59	7,980.34	3,641.20	7,612.84	11,254.04	41.0%
5) Community Services	5000-5999		379.06	0.00	379.06	379.06	0.00	379.06	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		823,811.11	239,645.53	1,063,456.64	892,253.00	196,153.00	1,088,406.00	2.3%
8) Plant Services	8000-8999		1,985,625.27	174,376.90	2,160,002.17	1,531,298.16	1,357.64	1,532,655.80	-29.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	3,365.51	0.00	3,365.51	New
10) TOTAL, EXPENDITURES			9,974,137.47	4,223,410.36	14,197,547.83	10,617,072.85	3,666,321.50	14,283,394.35	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,281,124.53	(568,382.77)	712,741.76	681,716.15	(1,667,451.51)	(985,735.36)	-238.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(505,478.01)	505,478.01	0.00	(823,419.01)	823,419.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(505,478.01)	505,478.01	0.00	(823,419.01)	823,419.01	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			775,646.52	(62,904.76)	712,741.76	(141,702.86)	(844,032.50)	(985,735.36)	-238.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,839,850.42	1,745,373.26	5,585,223.68	4,484,746.26	1,624,811.50	6,109,557.76	9.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(130,750.68)	(57,657.00)	(188,407.68)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,709,099.74	1,687,716.26	5,396,816.00	4,484,746.26	1,624,811.50	6,109,557.76	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,709,099.74	1,687,716.26	5,396,816.00	4,484,746.26	1,624,811.50	6,109,557.76	13.2%
2) Ending Balance, June 30 (E + F1e)			4,484,746.26	1,624,811.50	6,109,557.76	4,343,043.40	780,779.00	5,123,822.40	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,390.00	0.00	36,390.00	36,390.00	0.00	36,390.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,177.00	0.00	1,177.00	1,177.00	0.00	1,177.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,624,811.50	1,624,811.50	0.00	780,779.00	780,779.00	-51.9%
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	2,279,237.62	0.00	2,279,237.62	2,162,967.24	0.00	2,162,967.24	-5.1%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*2,129,632.17*		*2,129,632.17*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*149,605.45*		*149,605.45*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*2,142,509.15*		*2,142,509.15*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*20,458.09*		*20,458.09*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,458,064.25	0.00	1,458,064.25	1,428,339.44	0.00	1,428,339.44	-2.0%
Reserve for Sustainability - 10%	0000	9780	*1,419,754.78*		*1,419,754.78*			*0.00*	
Unrestricted Lottery Carryover	1100	9780	*38,309.47*		*38,309.47*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*1,428,339.44*		*1,428,339.44*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	709,877.39	0.00	709,877.39	714,169.72	0.00	714,169.72	0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6300	Lottery: Instructional Materials	100,000.00	63,010.00
6383	Golden State Pathways Progam	805,000.00	603,750.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	24,967.00	16,980.00
7339	Dual Enrollment Opportunities	100,000.00	0.00
7412	A-G Access/Success Grant	84,615.00	67,007.00
7435	Learning Recovery Emergency Block Grant	386,535.00	0.00
7810	Other Restricted State	8,631.00	0.00
9010	Other Restricted Local	115,063.50	30,032.00
Total, Restricted Balance		1,624,811.50	780,779.00

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	640.59	640.59	640.59	639.97	639.97	639.97
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	640.59	640.59	640.59	639.97	639.97	639.97
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	640.59	640.59	640.59	639.97	639.97	639.97

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Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,011,258.00	2.11%	11,243,846.00	2.81%	11,560,239.00
2. Federal Revenues	8100-8299	514,801.00	-27.22%	374,661.00	0.00%	374,661.00
3. Other State Revenues	8300-8599	755,321.00	-49.73%	379,716.17	0.53%	381,721.12
4. Other Local Revenues	8600-8799	1,016,278.99	-1.24%	1,003,706.78	-0.17%	1,001,952.51
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**13,297,658.99**	**-2.22%**	**13,001,929.95**	**2.44%**	**13,318,573.63**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		5,950,715.18	- - -	5,950,715.18	- - -	5,978,122.60
b. Step & Column Adjustment		- - -	- - -	208,275.05	- - -	209,234.28
c. Cost-of-Living Adjustment		- - -	- - -	92,384.89	- - -	92,810.36
d. Other Adjustment		- - -	- - -	(273,252.52)	- - -	(133,080.17)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,950,715.18	0.46%	5,978,122.60	2.83%	6,147,087.07
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,560,192.49	- - -	1,560,192.49	- - -	1,521,062.95
b. Step & Column Adjustment		- - -	- - -	39,004.82	- - -	38,026.58
c. Cost-of-Living Adjustment		- - -	- - -	23,987.98	- - -	23,386.33
d. Other Adjustment		- - -	- - -	(102,122.34)	- - -	(79,455.60)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,560,192.49	-2.51%	1,521,062.95	-1.19%	1,503,020.26
3. Employee Benefits	3000-3999	2,834,888.16	-1.13%	2,802,740.22	1.48%	2,844,328.35
4. Books and Supplies	4000-4999	824,085.83	-36.73%	521,413.57	-42.37%	300,510.57
5. Services and Other Operating Expenditures	5000-5999	3,008,466.38	-5.14%	2,853,688.09	-8.80%	2,602,577.88
6. Capital Outlay	6000-6999	101,680.80	-90.17%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,365.51	0.00%	3,365.51	0.00%	3,365.51
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**14,283,394.35**	**-4.15%**	**13,690,392.94**	**-2.04%**	**13,410,889.64**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(985,735.36)**	**- - -**	**(688,462.99)**	**- - -**	**(92,316.01)**
D. FUND BALANCE						

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Multiyear Projection
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Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	6,109,557.76	-16.13%	5,123,822.40	-13.44%	4,435,359.41
2. Ending Fund Balance		5,123,822.40	- - -	4,435,359.41	- - -	4,343,043.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	37,567.00	0.00%	37,567.00	0.00%	37,567.00
b. Restricted	9740	780,779.00	-88.18%	92,316.01	-100.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	2,162,967.24	4.11%	2,251,917.45	1.86%	2,293,842.95
Facility Acquisition, Construction, and Maintenance - 15%		2,142,509.15	- - -	2,053,558.94	- - -	2,011,633.45
Facility Acquisition, Construction, and Maintenance - Above the 15%		20,458.09	- - -	198,358.51	- - -	282,209.50
d. Assigned						
1. Other Assignments	9780	1,428,339.44	-4.15%	1,369,039.30	-2.04%	1,341,088.97
Reserve for Sustainability - 10%		1,428,339.44	- - -	1,369,039.30	- - -	1,341,088.97
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	714,169.72	-4.15%	684,519.65	-2.04%	670,544.48
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	714,169.72	- - -	684,519.65	- - -	670,544.48
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		714,169.72	- - -	684,519.65	- - -	670,544.48
4. Total Available Reserves - by Percent		5.00%	- - -	5.00%	- - -	5.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		14,283,394.35	- - -	13,690,392.94	- - -	13,410,889.64

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Multiyear Projection
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Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard
c. Reserve Standard Percentage Level		4.00%	- - -	4.00%	- - -	4.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		571,335.77	- - -	547,615.72	- - -	536,435.59
e. Reserve Standard - By Amount		87,000.00	- - -	87,000.00	- - -	87,000.00
f. Reserve Standard (Greater of F1d or F1e)		571,335.77	- - -	547,615.72	- - -	536,435.59
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

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Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,011,258.00	2.11%	11,243,846.00	2.81%	11,560,239.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	152,025.00	0.08%	152,139.93	0.34%	152,651.01
4. Other Local Revenues	8600-8799	135,506.00	-9.28%	122,933.79	-1.43%	121,179.52
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	(823,419.01)	-37.76%	(512,506.89)	13.56%	(581,998.01)
6.Total(Sum lines A1 thru A5)		**10,475,369.99**	**5.07%**	**11,006,412.83**	**2.23%**	**11,252,071.52**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		4,609,228.50	- - -	4,609,228.50	- - -	4,842,109.78
b. Step & Column Adjustment		- - -	- - -	161,323.00	- - -	169,473.84
c. Cost-of-Living Adjustment		- - -	- - -	71,558.28	- - -	75,173.75
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,609,228.50	5.05%	4,842,109.78	5.05%	5,086,757.37
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,203,598.87	- - -	1,203,598.87	- - -	1,252,194.19
b. Step & Column Adjustment		- - -	- - -	30,089.97	- - -	31,304.86
c. Cost-of-Living Adjustment		- - -	- - -	18,505.35	- - -	19,252.48
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,203,598.87	4.04%	1,252,194.19	4.04%	1,302,751.53
3. Employee Benefits	3000-3999	2,188,995.28	4.46%	2,286,666.35	4.38%	2,386,831.43
4. Books and Supplies	4000-4999	290,437.45	-19.07%	235,064.40	-12.69%	205,243.39
5. Services and Other Operating Expenditures	5000-5999	2,485,787.44	1.10%	2,513,024.33	-5.83%	2,366,586.41
6. Capital Outlay	6000-6999	17,165.80	-41.74%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,365.51	0.00%	3,365.51	0.00%	3,365.51
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(181,506.00)	-25.06%	(136,011.73)	-19.52%	(109,464.12)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**10,617,072.85**	**3.67%**	**11,006,412.83**	**2.23%**	**11,252,071.52**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(141,702.86)**	**- - -**	**0.00**	**- - -**	**0.00**
D. FUND BALANCE						

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Multiyear Projection
24-25 SAVA SCUSD Adopted
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	4,484,746.26	-3.16%	4,343,043.40	0.00%	4,343,043.40
2. Ending Fund Balance		4,343,043.40	- - -	4,343,043.40	- - -	4,343,043.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	37,567.00	0.00%	37,567.00	0.00%	37,567.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	2,162,967.24	4.11%	2,251,917.45	1.86%	2,293,842.95
Facility Acquisition, Construction, and Maintenance - 15%		2,142,509.15	- - -	2,053,558.94	- - -	2,011,633.45
Facility Acquisition, Construction, and Maintenance - Above the 15%		20,458.09	- - -	198,358.51	- - -	282,209.50
d. Assigned						
1. Other Assignments	9780	1,428,339.44	-4.15%	1,369,039.30	-2.04%	1,341,088.97
Reserve for Sustainability - 10%		1,428,339.44	- - -	1,369,039.30	- - -	1,341,088.97
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	714,169.72	-4.15%	684,519.65	-2.04%	670,544.48
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	714,169.72	- - -	684,519.65	- - -	670,544.48
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		714,169.72	- - -	684,519.65	- - -	670,544.48

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Multiyear Projection
24-25 SAVA SCUSD Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	514,801.00	-27.22%	374,661.00	0.00%	374,661.00
3. Other State Revenues	8300-8599	603,296.00	-62.28%	227,576.24	0.66%	229,070.11
4. Other Local Revenues	8600-8799	880,772.99	0.00%	880,772.99	0.00%	880,772.99
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	823,419.01	-37.76%	512,506.89	13.56%	581,998.01
6.Total(Sum lines A1 thru A5)		**2,822,289.00**	**-29.29%**	**1,995,517.12**	**3.56%**	**2,066,502.11**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		1,341,486.68	- - -	1,341,486.68	- - -	1,136,012.82
b. Step & Column Adjustment		- - -	- - -	46,952.05	- - -	39,760.44
c. Cost-of-Living Adjustment		- - -	- - -	20,826.61	- - -	17,636.61
d. Other Adjustment		- - -	- - -	(273,252.52)	- - -	(133,080.17)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,341,486.68	-15.32%	1,136,012.82	-6.66%	1,060,329.70
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		356,593.62	- - -	356,593.62	- - -	268,868.76
b. Step & Column Adjustment		- - -	- - -	8,914.85	- - -	6,721.72
c. Cost-of-Living Adjustment		- - -	- - -	5,482.63	- - -	4,133.85
d. Other Adjustment		- - -	- - -	(102,122.34)	- - -	(79,455.60)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	356,593.62	-24.60%	268,868.76	-25.51%	200,268.73
3. Employee Benefits	3000-3999	645,892.88	-20.10%	516,073.87	-11.35%	457,496.92
4. Books and Supplies	4000-4999	533,648.38	-46.34%	286,349.17	-66.73%	95,267.18
5. Services and Other Operating Expenditures	5000-5999	522,678.94	-34.82%	340,663.76	-30.73%	235,991.47
6. Capital Outlay	6000-6999	84,515.00	-100.00%	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	181,506.00	-25.06%	136,011.73	-19.52%	109,464.12
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**3,666,321.50**	**-26.79%**	**2,683,980.11**	**-19.57%**	**2,158,818.12**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(844,032.50)**	**- - -**	**(688,462.99)**	**- - -**	**(92,316.01)**
D. FUND BALANCE						

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Multiyear Projection
24-25 SAVA SCUSD Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	1,624,811.50	-51.95%	780,779.00	-88.18%	92,316.01
2. Ending Fund Balance		780,779.00	- - -	92,316.01	- - -	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	780,779.00	-88.18%	92,316.01	-100.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

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Multiyear Projection
24-25 SAVA SCUSD Adopted
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$9,067,211.00	$9,300,707.00	$9,617,428.00
LCFF Sources - Education Protection Account, Current Year	$127,994.00	$127,086.00	$126,758.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$1,816,053.00	$1,816,053.00	$1,816,053.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	1.0000%	1.5000%	1.5000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

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Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**4,161,154.43**	**4,161,154.43**	**4,399,807.23**	**4,230,828.21**	**4,200,580.46**	**4,062,077.09**	**3,852,025.97**	**3,977,599.60**	**3,931,256.47**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	9,195,205.00	453,360.55	453,360.55	848,047.49	816,048.99	816,048.99	848,047.49	816,048.99	816,048.99
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,816,053.00	—	108,963.18	217,926.36	145,284.24	145,284.24	145,284.24	145,284.24	145,284.24
Federal Revenue	8100-8299	514,801.00	—	—	128,700.25	—	—	128,700.25	—	—
Other State Revenue	8300-8599	755,321.00	13,157.60	13,157.60	15,198.08	106,166.08	48,912.08	56,807.58	106,166.08	15,198.08
Other Local Revenue	8600-8799	1,016,278.99	45,138.65	45,138.65	110,996.07	80,369.57	80,369.57	110,996.07	80,369.57	80,369.57
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**13,297,658.99**	**511,656.80**	**620,619.98**	**1,320,868.25**	**1,147,868.88**	**1,090,614.88**	**1,289,835.63**	**1,147,868.88**	**1,056,900.88**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	5,950,715.18	30,371.00	325,684.00	588,800.00	540,986.00	550,091.00	535,564.00	535,564.00	535,564.00
Classified Salaries	2000-2999	1,560,192.49	21,422.00	88,705.00	133,372.00	136,078.00	135,480.00	139,352.00	139,352.00	139,352.00
Employee Benefits	3000-3999	2,834,888.16	22,732.00	150,872.00	267,295.00	257,246.00	257,963.00	255,140.00	255,140.00	255,140.00
Books and Supplies	4000-4999	824,085.83	188.00	13,047.00	35,859.00	40,424.00	91,625.00	48,658.00	13,976.00	14,129.00
Services	5000-5999	3,008,466.38	120,332.00	121,442.00	234,764.00	233,341.00	265,170.00	172,659.00	237,113.00	379,387.00
Capital Outlay	6000-6999	101,680.80	—	12,730.00	12,730.00	—	—	12,552.00	12,730.00	12,730.00
Other Outgo	7000-7499	3,365.51	—	337.00	337.00	337.00	337.00	337.00	337.00	337.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**14,283,394.35**	**195,045.00**	**712,817.00**	**1,273,157.00**	**1,208,412.00**	**1,300,666.00**	**1,164,262.00**	**1,194,212.00**	**1,336,639.00**
E. NET INCREASE/DECREASE (B - C + D)		**(1,241,662.91)**	**238,652.80**	**(168,979.02)**	**(30,247.75)**	**(138,503.37)**	**(210,051.12)**	**125,573.63**	**(46,343.12)**	**(279,738.12)**
F. ENDING CASH (A + E)			**4,399,807.23**	**4,230,828.21**	**4,200,580.46**	**4,062,077.09**	**3,852,025.97**	**3,977,599.60**	**3,931,256.47**	**3,651,518.35**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**4,161,154.43**	**3,651,518.35**	**3,636,391.14**	**3,490,149.44**	**3,133,829.42**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	9,195,205.00	848,047.49	816,048.99	816,048.99	848,047.49	—	—	9,195,205.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,816,053.00	254,247.39	127,123.66	127,123.66	127,123.74	127,123.81	—	1,816,053.00	—
Federal Revenue	8100-8299	514,801.00	128,700.25	—	—	—	128,700.25	—	514,801.00	—
Other State Revenue	8300-8599	755,321.00	56,807.58	106,166.08	15,198.08	56,807.58	145,578.50	—	755,321.00	—
Other Local Revenue	8600-8799	1,016,278.99	110,996.07	80,369.57	80,369.57	110,796.07	—	—	1,016,278.99	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**13,297,658.99**	**1,398,798.78**	**1,129,708.30**	**1,038,740.30**	**1,142,774.87**	**401,402.56**	**—**	**13,297,658.99**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	5,950,715.18	535,564.00	535,564.00	535,564.00	535,564.00	165,835.18	—	5,950,715.18	—
Classified Salaries	2000-2999	1,560,192.49	139,352.00	139,352.00	139,352.00	139,352.00	69,671.49	—	1,560,192.49	—
Employee Benefits	3000-3999	2,834,888.16	255,140.00	255,140.00	255,140.00	255,140.00	92,800.16	—	2,834,888.16	—
Books and Supplies	4000-4999	824,085.83	129,206.00	129,206.00	129,206.00	129,206.00	49,355.83	—	824,085.83	—
Services	5000-5999	3,008,466.38	341,597.00	203,621.00	322,717.00	220,734.00	155,589.38	—	3,008,466.38	—
Capital Outlay	6000-6999	101,680.80	12,730.00	12,730.00	12,748.80	—	—	—	101,680.80	—
Other Outgo	7000-7499	3,365.51	337.00	337.00	332.51	—	—	—	3,365.51	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**14,283,394.35**	**1,413,926.00**	**1,275,950.00**	**1,395,060.31**	**1,279,996.00**	**533,252.04**	**—**	**14,283,394.35**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(1,241,662.91)**	**(15,127.22)**	**(146,241.70)**	**(356,320.01)**	**(137,221.13)**	**(77,116.78)**	**—**	**(1,241,662.91)**	
F. ENDING CASH (A + E)			**3,636,391.14**	**3,490,149.44**	**3,133,829.42**	**2,996,608.30**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**2,919,491.52**	

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Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	54,732.70	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	1,177.00	—	1,177.00	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**55,909.70**	**—**	**1,177.00**	**—**	**—**	**—**	**—**	**—**	**—**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	311,837.25	77,959.00	77,959.00	77,959.00	77,960.25	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**311,837.25**	**77,959.00**	**77,959.00**	**77,959.00**	**77,960.25**	**—**	**—**	**—**	**—**
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**(255,927.55)**	**(77,959.00)**	**(76,782.00)**	**(77,959.00)**	**(77,960.25)**	**—**	**—**	**—**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(1,241,662.91)**	**238,652.80**	**(168,979.02)**	**(30,247.75)**	**(138,503.37)**	**(210,051.12)**	**125,573.63**	**(46,343.12)**	**(279,738.12)**
F. ENDING CASH (A + E)			**4,399,807.23**	**4,230,828.21**	**4,200,580.46**	**4,062,077.09**	**3,852,025.97**	**3,977,599.60**	**3,931,256.47**	**3,651,518.35**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	54,732.70	—	—	—	—	54,732.70	—	54,732.70	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	1,177.00	—	—	—	—	—	—	1,177.00	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**55,909.70**	**—**	**—**	**—**	**—**	**54,732.70**	**—**	**55,909.70**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	311,837.25	—	—	—	—	—	—	311,837.25	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**311,837.25**	**—**	**—**	**—**	**—**	**—**	**—**	**311,837.25**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**(255,927.55)**	**—**	**—**	**—**	**—**	**54,732.70**	**—**	**(255,927.55)**	
E. NET INCREASE/DECREASE (B - C + D)		**(1,241,662.91)**	**(15,127.22)**	**(146,241.70)**	**(356,320.01)**	**(137,221.13)**	**(77,116.78)**	**—**	**(1,241,662.91)**	
F. ENDING CASH (A + E)			**3,636,391.14**	**3,490,149.44**	**3,133,829.42**	**2,996,608.30**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**2,919,491.52**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	351,433.23
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	9,073,611.67

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	3.87%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	675,584.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	234,027.12

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	7,626.98
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	24,703.31
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	34,566.47
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	976,508.04
9. Carry-Forward Adjustment (Part IV, Line F)	143,109.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,119,617.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,014,860.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,864,756.67
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	651,646.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,980.34
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	379.06
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	144,602.85
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,615.53
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	613,625.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	858,624.07
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	12,158,090.95
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.03%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.21%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	976,508.04
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	124,659.20
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.88%) times Part III, Line B19); zero if negative	143,109.67
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.88%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.88%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	143,109.67
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	143,109.67

Approved indirect cost rate: 7.88%

Highest rate used in any program: 7.88%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	179,887.00	14,174.00	7.88%
01	3182	92,092.46	7,255.00	7.88%
01	3213	76,952.00	6,063.00	7.88%
01	3310	105,654.00	8,325.00	7.88%
01	3327	7,941.00	523.00	6.59%
01	4035	24,487.00	1,929.00	7.88%
01	4127	13,969.00	1,100.00	7.87%
01	4203	18,040.00	1,421.00	7.88%
01	6266	41,956.26	3,305.00	7.88%
01	6387	140,825.00	11,096.00	7.88%
01	6388	510,141.60	20,404.00	4.00%
01	6500	1,058,286.81	83,392.00	7.88%
01	6546	41,889.54	3,300.00	7.88%
01	6762	208,904.35	16,461.00	7.88%
01	6770	101,305.00	1,012.00	1.00%
01	7412	50,009.72	3,939.00	7.88%
01	7413	69,523.00	5,477.00	7.88%
01	7435	609,809.64	48,052.00	7.88%
01	7810	6,575.00	517.00	7.86%
01	9010	39,296.99	285.00	0.73%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	52,252.79		136,210.61	188,463.40
2. State Lottery Revenue	8560	118,426.00		48,173.00	166,599.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		170,678.79	0.00	184,383.61	355,062.40
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	117,129.97		77,311.91	194,441.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	15,239.35			15,239.35
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			7,071.70	7,071.70
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		132,369.32	0.00	84,383.61	216,752.93
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	38,309.47	0.00	100,000.00	138,309.47

D. COMMENTS:

The amount allocated to the 5800 category is designated for instructional software used in the classroom.

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

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

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	14,197,547.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	662,516.59
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	379.06
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	789,341.66
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				789,720.72
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				12,745,310.52

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	640.59
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,896.21

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.)	12,040,666.09	17,870.06
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)	12,040,666.09	17,870.06
B. Required effort (Line A.2 times 90%)	10,836,599.48	16,083.05
C. Current year expenditures (Line I.E and Line II.B)	12,745,310.52	19,896.21
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

SAVA - Sacramento Academic and Vocational Academy - SCUSD **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

SAVA - Sacramento Academic and Vocational Academy - SCUSD **Sacramento County**

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Charter Number: 862

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: _____ Title: CBO

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

(916)286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,177,398.19	0.00	7,177,398.19	7,039,462.00	0.00	7,039,462.00	-1.9%
2) Federal Revenue		8100-8299	0.00	490,660.00	490,660.00	0.00	326,659.00	326,659.00	-33.4%
3) Other State Revenue		8300-8599	102,313.44	1,287,370.00	1,389,683.44	95,007.00	1,275,694.00	1,370,701.00	-1.4%
4) Other Local Revenue		8600-8799	270,923.00	503,312.26	774,235.26	225,133.00	433,692.00	658,825.00	-14.9%
5) TOTAL, REVENUES			7,550,634.63	2,281,342.26	9,831,976.89	7,359,602.00	2,036,045.00	9,395,647.00	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,864,045.86	332,337.78	2,196,383.64	2,421,056.62	476,430.71	2,897,487.33	31.9%
2) Classified Salaries		2000-2999	956,634.86	475,852.04	1,432,486.90	1,090,062.62	526,577.07	1,616,639.69	12.9%
3) Employee Benefits		3000-3999	1,190,417.50	406,896.87	1,597,314.37	1,369,390.06	426,941.00	1,796,331.06	12.5%
4) Books and Supplies		4000-4999	257,167.38	267,293.78	524,461.16	237,830.07	325,347.13	563,177.20	7.4%
5) Services and Other Operating Expenditures		5000-5999	1,519,168.01	779,534.72	2,298,702.73	1,484,379.71	656,700.84	2,141,080.55	-6.9%
6) Capital Outlay		6000-6999	250,685.67	94,086.75	344,772.42	15,000.00	244,086.75	259,086.75	-24.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	528,159.78	0.00	528,159.78	530,747.53	0.00	530,747.53	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(140,832.00)	140,832.00	0.00	(158,280.00)	158,280.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,425,447.06	2,496,833.94	8,922,281.00	6,990,186.61	2,814,363.50	9,804,550.11	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,125,187.57	(215,491.68)	909,695.89	369,415.39	(778,318.50)	(408,903.11)	-144.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(161,602.20)	161,602.20	0.00	(297,806.55)	297,806.55	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,602.20)	161,602.20	0.00	(297,806.55)	297,806.55	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			963,585.37	(53,889.48)	909,695.89	71,608.84	(480,511.95)	(408,903.11)	-144.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,508,465.24	1,805,011.73	6,313,476.97	5,379,707.64	1,602,909.25	6,982,616.89	10.6%
b) Audit Adjustments		9793	(92,342.97)	(148,213.00)	(240,555.97)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			4,416,122.27	1,656,798.73	6,072,921.00	5,379,707.64	1,602,909.25	6,982,616.89	15.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,416,122.27	1,656,798.73	6,072,921.00	5,379,707.64	1,602,909.25	6,982,616.89	15.0%
2) Ending Balance, June 30 (E + F1e)			5,379,707.64	1,602,909.25	6,982,616.89	5,451,316.48	1,122,397.30	6,573,713.78	-5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,990.00	0.00	27,990.00	27,990.00	0.00	27,990.00	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	1,602,909.25	1,602,909.25	0.00	1,122,397.30	1,122,397.30	-30.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,013,375.49	0.00	4,013,375.49	3,952,643.96	0.00	3,952,643.96	-1.5%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*1,338,342.15*		*1,338,342.15*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*2,675,033.34*		*2,675,033.34*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*1,470,682.52*		*1,470,682.52*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*2,481,961.44*		*2,481,961.44*	
d) Assigned									
Other Assignments		9780	892,228.10	0.00	892,228.10	980,455.01	0.00	980,455.01	9.9%
Reserve for Sustainability - 10%	0000	9780	*892,228.10*		*892,228.10*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*980,455.01*		*980,455.01*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	446,114.05	0.00	446,114.05	490,227.51	0.00	490,227.51	9.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,200,479.84	1,351,624.83	6,552,104.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	9,976.27	0.00	9,976.27				
c) in Revolving Cash Account		9130	8,208.78	0.00	8,208.78				
d) with Fiscal Agent/Trustee		9135	1,565.46	0.00	1,565.46				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	61,535.98	0.00	61,535.98				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,281,766.33	1,351,624.83	6,633,391.16				
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	243,940.12	0.00	243,940.12				
2) Due to Grantor Governments		9590	58,356.88	0.00	58,356.88				
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			302,297.00	0.00	302,297.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,979,469.33	1,351,624.83	6,331,094.16				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,839,502.00	0.00	4,839,502.00	4,618,268.00	0.00	4,618,268.00	-4.6%
Education Protection Account State Aid - Current Year		8012	1,662,932.00	0.00	1,662,932.00	1,575,786.00	0.00	1,575,786.00	-5.2%
State Aid - Prior Years		8019	(170,443.81)	0.00	(170,443.81)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			6,331,990.19	0.00	6,331,990.19	6,194,054.00	0.00	6,194,054.00	-2.2%
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	845,408.00	0.00	845,408.00	845,408.00	0.00	845,408.00	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			7,177,398.19	0.00	7,177,398.19	7,039,462.00	0.00	7,039,462.00	-1.9%
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	85,685.00	85,685.00	0.00	86,650.00	86,650.00	1.1%
Special Education Discretionary Grants		8182	0.00	5,982.00	5,982.00	0.00	5,982.00	5,982.00	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%

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)	
Title I, Part A, Basic	3010	8290		184,083.00	184,083.00		160,395.00	160,395.00	-12.9%
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		22,200.00	22,200.00		22,200.00	22,200.00	0.0%
Title III, Immigrant Student Program	4201	8290		4,322.00	4,322.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		20,579.00	20,579.00		30,819.00	30,819.00	49.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		22,807.00	22,807.00		20,613.00	20,613.00	-9.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	145,002.00	145,002.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	490,660.00	490,660.00	0.00	326,659.00	326,659.00	-33.4%
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	9,254.00	0.00	9,254.00	9,275.00	0.00	9,275.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	90,618.00	36,861.00	127,479.00	85,732.00	34,874.00	120,606.00	-5.4%
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		247,754.00	247,754.00		203,482.00	203,482.00	-17.9%
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%

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)	
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	2,441.44	1,002,755.00	1,005,196.44	0.00	1,037,338.00	1,037,338.00	3.2%
TOTAL, OTHER STATE REVENUE			102,313.44	1,287,370.00	1,389,683.44	95,007.00	1,275,694.00	1,370,701.00	-1.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	228,816.00	0.00	228,816.00	214,133.00	0.00	214,133.00	-6.4%
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%

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 Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	42,107.00	74,396.26	116,503.26	11,000.00	0.00	11,000.00	-90.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		428,916.00	428,916.00		433,692.00	433,692.00	1.1%
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			270,923.00	503,312.26	774,235.26	225,133.00	433,692.00	658,825.00	-14.9%
TOTAL, REVENUES			7,550,634.63	2,281,342.26	9,831,976.89	7,359,602.00	2,036,045.00	9,395,647.00	-4.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,437,679.19	177,744.12	1,615,423.31	1,882,808.23	261,357.90	2,144,166.13	32.7%
Certificated Pupil Support Salaries		1200	45,626.14	97,030.87	142,657.01	51,762.25	158,429.83	210,192.08	47.3%
Certificated Supervisors' and Administrators' Salaries		1300	286,493.27	37,567.81	324,061.08	391,219.33	36,405.00	427,624.33	32.0%
Other Certificated Salaries		1900	94,247.26	19,994.98	114,242.24	95,266.81	20,237.98	115,504.79	1.1%
TOTAL, CERTIFICATED SALARIES			1,864,045.86	332,337.78	2,196,383.64	2,421,056.62	476,430.71	2,897,487.33	31.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	262,654.81	414,903.27	677,558.08	320,511.94	437,265.71	757,777.65	11.8%
Classified Support Salaries		2200	160,342.89	0.00	160,342.89	191,389.86	0.00	191,389.86	19.4%
Classified Supervisors' and Administrators' Salaries		2300	186,480.42	48,909.10	235,389.52	208,077.61	70,640.00	278,717.61	18.4%
Clerical, Technical and Office Salaries		2400	263,497.20	9,539.67	273,036.87	281,694.21	11,953.36	293,647.57	7.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Classified Salaries		2900	83,659.54	2,500.00	86,159.54	88,389.00	6,718.00	95,107.00	10.4%
TOTAL, CLASSIFIED SALARIES			956,634.86	475,852.04	1,432,486.90	1,090,062.62	526,577.07	1,616,639.69	12.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	352,451.00	64,642.92	417,093.92	462,521.32	90,835.87	553,357.19	32.7%
PERS		3201-3202	255,131.87	143,106.89	398,238.76	303,037.43	129,844.48	432,881.91	8.7%
OASDI/Medicare/Alternative		3301-3302	99,814.11	45,532.82	145,346.93	118,502.63	47,178.77	165,681.40	14.0%
Health and Welfare Benefits		3401-3402	436,718.36	143,437.89	580,156.25	450,004.07	149,570.21	599,574.28	3.3%
Unemployment Insurance		3501-3502	1,776.00	407.33	2,183.33	1,755.81	492.93	2,248.74	3.0%
Workers' Compensation		3601-3602	42,562.14	9,769.02	52,331.16	31,604.78	9,018.74	40,623.52	-22.4%
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	1,964.02	0.00	1,964.02	1,964.02	0.00	1,964.02	0.0%
TOTAL, EMPLOYEE BENEFITS			1,190,417.50	406,896.87	1,597,314.37	1,369,390.06	426,941.00	1,796,331.06	12.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	532.35	5,250.00	5,782.35	532.25	25,250.00	25,782.25	345.9%
Books and Other Reference Materials		4200	12,514.57	11,233.67	23,748.24	12,506.53	9,521.89	22,028.42	-7.2%
Materials and Supplies		4300	210,577.88	166,138.25	376,716.13	191,247.83	202,212.58	393,460.41	4.4%
Noncapitalized Equipment		4400	33,542.58	84,671.86	118,214.44	33,543.46	88,362.66	121,906.12	3.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			257,167.38	267,293.78	524,461.16	237,830.07	325,347.13	563,177.20	7.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	343,834.62	400,980.23	744,814.85	373,063.31	317,192.92	690,256.23	-7.3%
Travel and Conferences		5200	29,123.28	3,126.08	32,249.36	32,858.28	1,495.01	34,353.29	6.5%
Dues and Memberships		5300	14,127.96	256.03	14,383.99	14,127.96	44.52	14,172.48	-1.5%
Insurance		5400 - 5450	54,002.20	0.00	54,002.20	54,002.20	0.00	54,002.20	0.0%
Operations and Housekeeping Services		5500	178,505.83	0.00	178,505.83	180,553.99	0.00	180,553.99	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,786.77	1,238.40	98,025.17	97,434.14	1,238.40	98,672.54	0.7%
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	777,626.09	353,926.89	1,131,552.98	707,178.57	316,671.47	1,023,850.04	-9.5%
Communications		5900	25,161.26	20,007.09	45,168.35	25,161.26	20,058.52	45,219.78	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,519,168.01	779,534.72	2,298,702.73	1,484,379.71	656,700.84	2,141,080.55	-6.9%
CAPITAL OUTLAY									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Land		6100	75,455.00	0.00	75,455.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
Buildings and Improvements of Buildings		6200	112,578.17	52,156.25	164,734.42	0.00	202,156.25	202,156.25	22.7%
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	62,652.50	41,930.50	104,583.00	0.00	41,930.50	41,930.50	-59.9%
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			250,685.67	94,086.75	344,772.42	15,000.00	244,086.75	259,086.75	-24.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Debt Service - Interest		7438	205,803.34	0.00	205,803.34	200,637.73	0.00	200,637.73	-2.5%
Other Debt Service - Principal		7439	322,356.44	0.00	322,356.44	330,109.80	0.00	330,109.80	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			528,159.78	0.00	528,159.78	530,747.53	0.00	530,747.53	0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(140,832.00)	140,832.00	0.00	(158,280.00)	158,280.00	0.00	0.0%
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			(140,832.00)	140,832.00	0.00	(158,280.00)	158,280.00	0.00	0.0%
TOTAL, EXPENDITURES			6,425,447.06	2,496,833.94	8,922,281.00	6,990,186.61	2,814,363.50	9,804,550.11	9.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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%

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)	
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%
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	(161,602.20)	161,602.20	0.00	(297,806.55)	297,806.55	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			(161,602.20)	161,602.20	0.00	(297,806.55)	297,806.55	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(161,602.20)	161,602.20	0.00	(297,806.55)	297,806.55	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,177,398.19	0.00	7,177,398.19	7,039,462.00	0.00	7,039,462.00	-1.9%
2) Federal Revenue		8100-8299	0.00	490,660.00	490,660.00	0.00	326,659.00	326,659.00	-33.4%
3) Other State Revenue		8300-8599	102,313.44	1,287,370.00	1,389,683.44	95,007.00	1,275,694.00	1,370,701.00	-1.4%
4) Other Local Revenue		8600-8799	270,923.00	503,312.26	774,235.26	225,133.00	433,692.00	658,825.00	-14.9%
5) TOTAL, REVENUES			7,550,634.63	2,281,342.26	9,831,976.89	7,359,602.00	2,036,045.00	9,395,647.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,177,088.31	1,816,286.51	4,993,374.82	3,764,686.44	1,896,311.51	5,660,997.95	13.4%
2) Instruction - Related Services	2000-2999		906,286.29	189,029.57	1,095,315.86	1,072,018.38	221,890.92	1,293,909.30	18.1%
3) Pupil Services	3000-3999		257,189.40	241,905.55	499,094.95	263,575.30	253,862.06	517,437.36	3.7%
4) Ancillary Services	4000-4999		16,482.32	14,693.56	31,175.88	17,800.18	19,014.21	36,814.39	18.1%
5) Community Services	5000-5999		233.25	0.00	233.25	233.25	0.00	233.25	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		631,839.33	140,832.00	772,671.33	643,533.26	179,198.05	822,731.31	6.5%
8) Plant Services	8000-8999		908,168.38	94,086.75	1,002,255.13	697,592.27	244,086.75	941,679.02	-6.0%
9) Other Outgo	9000-9999	Except 7600-7699	528,159.78	0.00	528,159.78	530,747.53	0.00	530,747.53	0.5%
10) TOTAL, EXPENDITURES			6,425,447.06	2,496,833.94	8,922,281.00	6,990,186.61	2,814,363.50	9,804,550.11	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,125,187.57	(215,491.68)	909,695.89	369,415.39	(778,318.50)	(408,903.11)	-144.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(161,602.20)	161,602.20	0.00	(297,806.55)	297,806.55	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,602.20)	161,602.20	0.00	(297,806.55)	297,806.55	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			963,585.37	(53,889.48)	909,695.89	71,608.84	(480,511.95)	(408,903.11)	-144.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,508,465.24	1,805,011.73	6,313,476.97	5,379,707.64	1,602,909.25	6,982,616.89	10.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(92,342.97)	(148,213.00)	(240,555.97)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,416,122.27	1,656,798.73	6,072,921.00	5,379,707.64	1,602,909.25	6,982,616.89	15.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,416,122.27	1,656,798.73	6,072,921.00	5,379,707.64	1,602,909.25	6,982,616.89	15.0%
2) Ending Balance, June 30 (E + F1e)			5,379,707.64	1,602,909.25	6,982,616.89	5,451,316.48	1,122,397.30	6,573,713.78	-5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,990.00	0.00	27,990.00	27,990.00	0.00	27,990.00	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	1,602,909.25	1,602,909.25	0.00	1,122,397.30	1,122,397.30	-30.0%
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	4,013,375.49	0.00	4,013,375.49	3,952,643.96	0.00	3,952,643.96	-1.5%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*1,338,342.15*		*1,338,342.15*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*2,675,033.34*		*2,675,033.34*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*1,470,682.52*		*1,470,682.52*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*2,481,961.44*		*2,481,961.44*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	892,228.10	0.00	892,228.10	980,455.01	0.00	980,455.01	9.9%
Reserve for Sustainability - 10%	0000	9780	*892,228.10*		*892,228.10*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*980,455.01*		*980,455.01*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	446,114.05	0.00	446,114.05	490,227.51	0.00	490,227.51	9.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	837,991.00	702,727.30
6300	Lottery: Instructional Materials	20,508.26	180.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	89,045.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	15,142.00	1,211.00
7435	Learning Recovery Emergency Block Grant	560,647.00	395,384.00
9010	Other Restricted Local	79,575.99	22,895.00
Total, Restricted Balance		1,602,909.25	1,122,397.30

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	490.17	490.17	490.17	463.74	463.74	463.74
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	490.17	490.17	490.17	463.74	463.74	463.74
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	490.17	490.17	490.17	463.74	463.74	463.74

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Multiyear Projection
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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,039,462.00	3.66%	7,297,204.00	2.94%	7,511,715.00
2. Federal Revenues	8100-8299	326,659.00	-4.16%	313,071.00	0.00%	313,071.00
3. Other State Revenues	8300-8599	1,370,701.00	-0.48%	1,364,153.24	2.59%	1,399,429.76
4. Other Local Revenues	8600-8799	658,825.00	-6.74%	614,415.17	-0.44%	611,706.82
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**9,395,647.00**	**2.06%**	**9,588,843.41**	**2.58%**	**9,835,922.58**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		2,897,487.33	- - -	2,897,487.33	- - -	3,043,882.90
b. Step & Column Adjustment		- - -	- - -	101,412.08	- - -	106,535.92
c. Cost-of-Living Adjustment		- - -	- - -	44,983.49	- - -	47,256.28
d. Other Adjustment		- - -	- - -	0.00	- - -	(45,393.29)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,897,487.33	5.05%	3,043,882.90	3.56%	3,152,281.81
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,616,639.69	- - -	1,616,639.69	- - -	1,681,911.52
b. Step & Column Adjustment		- - -	- - -	40,416.01	- - -	42,047.80
c. Cost-of-Living Adjustment		- - -	- - -	24,855.82	- - -	25,859.38
d. Other Adjustment		- - -	- - -	0.00	- - -	(82,531.48)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,616,639.69	4.04%	1,681,911.52	-0.87%	1,667,287.22
3. Employee Benefits	3000-3999	1,796,331.06	4.64%	1,879,613.11	1.80%	1,913,475.80
4. Books and Supplies	4000-4999	563,177.20	-1.16%	556,660.90	-7.63%	514,195.96
5. Services and Other Operating Expenditures	5000-5999	2,141,080.55	2.86%	2,202,315.44	-11.70%	1,944,741.84
6. Capital Outlay	6000-6999	259,086.75	0.00%	259,086.75	0.00%	259,086.75
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,747.53	0.00%	530,747.53	0.00%	530,747.53
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**9,804,550.11**	**3.57%**	**10,154,218.15**	**-1.70%**	**9,981,816.91**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(408,903.11)**	**- - -**	**(565,374.74)**	**- - -**	**(145,894.33)**
D. FUND BALANCE						

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	6,982,616.89	-5.86%	6,573,713.78	-8.60%	6,008,339.04
2. Ending Fund Balance		6,573,713.78	- - -	6,008,339.04	- - -	5,862,444.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,990.00	0.00%	27,990.00	0.00%	27,990.00
b. Restricted	9740	1,122,397.30	-50.37%	557,022.56	-26.19%	411,128.23
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	3,952,643.96	-1.33%	3,900,193.76	0.66%	3,926,053.94
Facility Acquisition, Construction, and Maintenance - 15%		1,470,682.52	- - -	1,523,132.73	- - -	1,497,272.54
Facility Acquisition, Construction, and Maintenance - Above the 15%		2,481,961.44	- - -	2,377,061.03	- - -	2,428,781.40
d. Assigned						
1. Other Assignments	9780	980,455.01	3.57%	1,015,421.81	-1.70%	998,181.69
Reserve for Sustainability - 10%		980,455.01	- - -	1,015,421.81	- - -	998,181.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	490,227.51	3.57%	507,710.91	-1.70%	499,090.85
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	490,227.51	- - -	507,710.91	- - -	499,090.85
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		490,227.51	- - -	507,710.91	- - -	499,090.85
4. Total Available Reserves - by Percent		5.00%	- - -	5.00%	- - -	5.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,804,550.11	- - -	10,154,218.15	- - -	9,981,816.91

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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard
c. Reserve Standard Percentage Level		4.00%	- - -	4.00%	- - -	4.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		392,182.00	- - -	406,168.73	- - -	399,272.68
e. Reserve Standard - By Amount		87,000.00	- - -	87,000.00	- - -	87,000.00
f. Reserve Standard (Greater of F1d or F1e)		392,182.00	- - -	406,168.73	- - -	399,272.68
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,039,462.00	3.66%	7,297,204.00	2.94%	7,511,715.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	95,007.00	0.83%	95,791.93	0.28%	96,061.59
4. Other Local Revenues	8600-8799	225,133.00	-19.73%	180,723.17	-1.50%	178,014.82
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	(297,806.55)	-3.56%	(287,205.65)	12.86%	(324,132.38)
6.Total(Sum lines A1 thru A5)		**7,061,795.45**	**3.18%**	**7,286,513.45**	**2.40%**	**7,461,659.03**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		2,421,056.62	- - -	2,421,056.62	- - -	2,543,380.52
b. Step & Column Adjustment		- - -	- - -	84,736.99	- - -	89,018.32
c. Cost-of-Living Adjustment		- - -	- - -	37,586.91	- - -	39,485.97
d. Other Adjustment		- - -	- - -	0.00	- - -	(12,107.70)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,421,056.62	5.05%	2,543,380.52	4.58%	2,659,777.11
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,090,062.62	- - -	1,090,062.62	- - -	1,134,073.91
b. Step & Column Adjustment		- - -	- - -	27,251.58	- - -	28,351.85
c. Cost-of-Living Adjustment		- - -	- - -	16,759.71	- - -	17,436.38
d. Other Adjustment		- - -	- - -	0.00	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,090,062.62	4.04%	1,134,073.91	4.04%	1,179,862.14
3. Employee Benefits	3000-3999	1,369,390.06	4.55%	1,431,692.54	4.25%	1,492,474.60
4. Books and Supplies	4000-4999	237,830.07	9.13%	259,533.37	-0.27%	258,831.92
5. Services and Other Operating Expenditures	5000-5999	1,484,379.71	4.04%	1,544,287.88	-4.37%	1,476,755.62
6. Capital Outlay	6000-6999	15,000.00	0.00%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,747.53	0.00%	530,747.53	0.00%	530,747.53
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(158,280.00)	8.80%	(172,202.30)	-11.85%	(151,789.89)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**6,990,186.61**	**4.24%**	**7,286,513.45**	**2.40%**	**7,461,659.03**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**71,608.84**	**- - -**	**0.00**	**- - -**	**0.00**
D. FUND BALANCE						

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Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	5,379,707.64	1.33%	5,451,316.48	0.00%	5,451,316.48
2. Ending Fund Balance		5,451,316.48	- - -	5,451,316.48	- - -	5,451,316.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,990.00	0.00%	27,990.00	0.00%	27,990.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	3,952,643.96	-1.33%	3,900,193.76	0.66%	3,926,053.94
Facility Acquisition, Construction, and Maintenance - 15%		1,470,682.52	- - -	1,523,132.73	- - -	1,497,272.54
Facility Acquisition, Construction, and Maintenance - Above the 15%		2,481,961.44	- - -	2,377,061.03	- - -	2,428,781.40
d. Assigned						
1. Other Assignments	9780	980,455.01	3.57%	1,015,421.81	-1.70%	998,181.69
Reserve for Sustainability - 10%		980,455.01	- - -	1,015,421.81	- - -	998,181.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	490,227.51	3.57%	507,710.91	-1.70%	499,090.85
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	490,227.51	- - -	507,710.91	- - -	499,090.85
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		490,227.51	- - -	507,710.91	- - -	499,090.85

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Multiyear Projection
24-25 HLA Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	326,659.00	-4.16%	313,071.00	0.00%	313,071.00
3. Other State Revenues	8300-8599	1,275,694.00	-0.57%	1,268,361.31	2.76%	1,303,368.17
4. Other Local Revenues	8600-8799	433,692.00	0.00%	433,692.00	0.00%	433,692.00
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	297,806.55	-3.56%	287,205.65	12.86%	324,132.38
6.Total(Sum lines A1 thru A5)		**2,333,851.55**	**-1.35%**	**2,302,329.96**	**3.12%**	**2,374,263.55**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		476,430.71	- - -	476,430.71	- - -	500,502.38
b. Step & Column Adjustment		- - -	- - -	16,675.09	- - -	17,517.60
c. Cost-of-Living Adjustment		- - -	- - -	7,396.58	- - -	7,770.31
d. Other Adjustment		- - -	- - -	0.00	- - -	(33,285.59)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	476,430.71	5.05%	500,502.38	-1.60%	492,504.70
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		526,577.07	- - -	526,577.07	- - -	547,837.61
b. Step & Column Adjustment		- - -	- - -	13,164.43	- - -	13,695.95
c. Cost-of-Living Adjustment		- - -	- - -	8,096.11	- - -	8,423.00
d. Other Adjustment		- - -	- - -	0.00	- - -	(82,531.48)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	526,577.07	4.04%	547,837.61	-11.03%	487,425.08
3. Employee Benefits	3000-3999	426,941.00	4.91%	447,920.57	-6.01%	421,001.20
4. Books and Supplies	4000-4999	325,347.13	-8.67%	297,127.53	-14.06%	255,364.04
5. Services and Other Operating Expenditures	5000-5999	656,700.84	0.20%	658,027.56	-28.88%	467,986.22
6. Capital Outlay	6000-6999	244,086.75	0.00%	244,086.75	0.00%	244,086.75
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	158,280.00	8.80%	172,202.30	-11.85%	151,789.89
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**2,814,363.50**	**1.90%**	**2,867,704.70**	**-12.12%**	**2,520,157.88**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(480,511.95)**	**- - -**	**(565,374.74)**	**- - -**	**(145,894.33)**
D. FUND BALANCE						

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Multiyear Projection
24-25 HLA Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	1,602,909.25	-29.98%	1,122,397.30	-50.37%	557,022.56
2. Ending Fund Balance		1,122,397.30	- - -	557,022.56	- - -	411,128.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	1,122,397.30	-50.37%	557,022.56	-26.19%	411,128.23
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

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Multiyear Projection
24-25 HLA Adopted
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$0.00	$4,810,393.00	$4,976,692.00
LCFF Sources - Education Protection Account, Current Year	$0.00	$1,641,403.00	$1,689,615.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$845,408.00	$845,408.00	$845,408.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	1.0000%	1.5000%	1.5000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

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Cashflow Report
24-25 HLA Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**6,552,104.67**	**6,552,104.67**	**6,670,738.92**	**6,486,158.65**	**6,626,614.61**	**6,475,483.50**	**6,182,769.39**	**6,486,741.53**	**6,435,640.42**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	6,194,054.00	230,913.40	230,913.40	809,590.62	415,644.12	415,644.12	809,590.62	415,644.12	415,644.12
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	845,408.00	—	50,724.48	101,448.96	67,632.64	67,632.64	67,632.64	67,632.64	67,632.64
Federal Revenue	8100-8299	326,659.00	—	—	—	81,665.00	—	—	81,665.00	—
Other State Revenue	8300-8599	1,370,701.00	81,767.25	81,767.25	83,365.85	134,236.85	92,640.85	113,517.35	174,386.85	83,365.85
Other Local Revenue	8600-8799	658,825.00	21,684.60	22,584.60	93,465.53	39,932.28	39,932.28	93,065.53	40,132.28	40,132.28
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**9,395,647.00**	**334,365.25**	**385,989.73**	**1,087,870.96**	**739,110.89**	**615,849.89**	**1,083,806.14**	**779,460.89**	**606,774.89**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,897,487.33	14,788.00	158,580.00	286,695.00	263,414.00	267,847.00	260,774.00	260,774.00	260,774.00
Classified Salaries	2000-2999	1,616,639.69	22,197.00	91,914.00	138,197.00	141,001.00	140,382.00	144,393.00	144,393.00	144,393.00
Employee Benefits	3000-3999	1,796,331.06	14,404.00	95,601.00	169,372.00	163,004.00	163,459.00	161,670.00	161,670.00	161,670.00
Books and Supplies	4000-4999	563,177.20	3,129.00	8,916.00	24,506.00	27,626.00	62,616.00	33,191.00	39,551.00	39,656.00
Services	5000-5999	2,141,080.55	85,639.00	86,428.00	167,078.00	166,065.00	188,718.00	122,879.00	168,750.00	270,004.00
Capital Outlay	6000-6999	259,086.75	—	—	32,436.00	—	31,985.00	3,370.00	1,867.00	27,003.00
Other Outgo	7000-7499	530,747.53	—	53,557.00	53,557.00	53,557.00	53,557.00	53,557.00	53,557.00	53,557.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**9,804,550.11**	**140,157.00**	**494,996.00**	**871,841.00**	**814,667.00**	**908,564.00**	**779,834.00**	**830,562.00**	**957,057.00**
E. NET INCREASE/DECREASE (B - C + D)		**(629,913.62)**	**118,634.25**	**(184,580.27)**	**140,455.96**	**(151,131.11)**	**(292,714.11)**	**303,972.14**	**(51,101.11)**	**(350,282.11)**
F. ENDING CASH (A + E)			**6,670,738.92**	**6,486,158.65**	**6,626,614.61**	**6,475,483.50**	**6,182,769.39**	**6,486,741.53**	**6,435,640.42**	**6,085,358.31**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Cashflow Report
24-25 HLA Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**6,552,104.67**	**6,085,358.31**	**6,259,806.92**	**6,060,613.70**	**5,699,895.96**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	6,194,054.00	809,590.62	415,644.12	415,644.12	809,590.62	—	—	6,194,054.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	845,408.00	118,357.11	59,178.54	59,178.54	59,178.57	59,178.61	—	845,408.00	—
Federal Revenue	8100-8299	326,659.00	—	81,665.00	—	—	81,664.00	—	326,659.00	—
Other State Revenue	8300-8599	1,370,701.00	113,517.35	134,236.85	83,365.85	113,512.35	81,020.50	—	1,370,701.00	—
Other Local Revenue	8600-8799	658,825.00	93,865.53	40,232.28	40,132.28	93,665.53	—	—	658,825.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**9,395,647.00**	**1,135,330.61**	**730,956.79**	**598,320.79**	**1,075,947.07**	**221,863.11**	**—**	**9,395,647.00**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,897,487.33	260,774.00	260,774.00	260,774.00	260,774.00	80,745.33	—	2,897,487.33	—
Classified Salaries	2000-2999	1,616,639.69	144,393.00	144,393.00	144,393.00	144,393.00	72,197.69	—	1,616,639.69	—
Employee Benefits	3000-3999	1,796,331.06	161,670.00	161,670.00	161,670.00	161,670.00	58,801.06	—	1,796,331.06	—
Books and Supplies	4000-4999	563,177.20	68,299.00	68,299.00	68,299.00	68,299.00	50,790.20	—	563,177.20	—
Services	5000-5999	2,141,080.55	243,109.00	199,914.00	229,673.00	157,093.00	55,730.55	—	2,141,080.55	—
Capital Outlay	6000-6999	259,086.75	29,080.00	41,543.00	45,495.00	46,307.75	—	—	259,086.75	—
Other Outgo	7000-7499	530,747.53	53,557.00	53,557.00	48,734.53	—	—	—	530,747.53	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**9,804,550.11**	**960,882.00**	**930,150.00**	**959,038.53**	**838,536.75**	**318,264.83**	**—**	**9,804,550.11**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(629,913.62)**	**174,448.61**	**(199,193.21)**	**(360,717.74)**	**237,410.32**	**(15,115.23)**	**—**	**(629,913.62)**	
F. ENDING CASH (A + E)			**6,259,806.92**	**6,060,613.70**	**5,699,895.96**	**5,937,306.28**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**5,922,191.05**	

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Cashflow Report
24-25 HLA Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	81,286.49	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**81,286.49**	—	—	—	—	—	—	—	—
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	302,297.00	75,574.00	75,574.00	75,574.00	75,575.00	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**302,297.00**	**75,574.00**	**75,574.00**	**75,574.00**	**75,575.00**	—	—	—	—
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**(221,010.51)**	**(75,574.00)**	**(75,574.00)**	**(75,574.00)**	**(75,575.00)**	—	—	—	—
E. NET INCREASE/DECREASE (B - C + D)		**(629,913.62)**	**118,634.25**	**(184,580.27)**	**140,455.96**	**(151,131.11)**	**(292,714.11)**	**303,972.14**	**(51,101.11)**	**(350,282.11)**
F. ENDING CASH (A + E)			**6,670,738.92**	**6,486,158.65**	**6,626,614.61**	**6,475,483.50**	**6,182,769.39**	**6,486,741.53**	**6,435,640.42**	**6,085,358.31**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Higher Learning Academy
34-76505-0113878

Cashflow Report
24-25 HLA Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	81,286.49	—	—	—	—	81,286.49	—	81,286.49	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**81,286.49**	**—**	**—**	**—**	**—**	**81,286.49**	**—**	**81,286.49**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	302,297.00	—	—	—	—	—	—	302,297.00	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**302,297.00**	**—**	**—**	**—**	**—**	**—**	**—**	**302,297.00**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**(221,010.51)**	**—**	**—**	**—**	**—**	**81,286.49**	**—**	**(221,010.51)**	
E. NET INCREASE/DECREASE (B - C + D)		**(629,913.62)**	**174,448.61**	**(199,193.21)**	**(360,717.74)**	**237,410.32**	**(15,115.23)**	**—**	**(629,913.62)**	
F. ENDING CASH (A + E)			**6,259,806.92**	**6,060,613.70**	**5,699,895.96**	**5,937,306.28**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**5,922,191.05**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 271,728.35
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 4,938,133.36

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.50%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 451,316.51
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 108,433.34

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	4,589.22
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	32,480.23
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,002.88
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	597,822.18
9. Carry-Forward Adjustment (Part IV, Line F)	(124,144.47)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	473,677.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,280,803.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,092,360.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	376,694.75
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	28,100.88
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	233.25
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	134,110.24
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	558,069.34
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	17,231.38
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,487,603.53
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.04%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.58%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	597,822.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	4,572.21
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.56%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.56%) times Part III, Line B19); zero if positive	(124,144.47)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(124,144.47)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.58%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-62072.24) is applied to the current year calculation and the remainder ($-62072.23) is deferred to one or more future years:	6.31%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-41381.49) is applied to the current year calculation and the remainder ($-82762.98) is deferred to one or more future years:	6.56%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(124,144.47)

Approved indirect cost rate:	8.56%
Highest rate used in any program:	8.56%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,259,424.22	107,806.00	8.56%
01	3010	169,568.00	14,515.00	8.56%
01	3213	75,359.00	6,451.00	8.56%
01	3225	25,661.00	2,196.00	8.56%
01	3310	78,929.00	6,756.00	8.56%
01	3327	5,511.00	471.00	8.55%
01	4035	20,450.00	1,750.00	8.56%
01	4127	28,523.00	2,442.00	8.56%
01	4201	3,982.00	340.00	8.54%
01	4203	23,958.00	2,051.00	8.56%
01	6010	235,957.00	11,797.00	5.00%
01	6500	432,085.00	36,986.00	8.56%
01	6546	65,708.00	5,624.00	8.56%
01	6762	154,556.14	13,229.00	8.56%
01	6770	93,957.00	939.00	1.00%
01	7435	527,423.57	45,147.00	8.56%
01	9010	126,441.31	10,823.00	8.56%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		23,969.74	23,969.74
2. State Lottery Revenue	8560	90,618.00		60,830.74	151,448.74
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		90,618.00	0.00	84,800.48	175,418.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	48,460.00		59,174.74	107,634.74
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	42,158.00			42,158.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			25,625.74	25,625.74
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		90,618.00	0.00	84,800.48	175,418.48
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

D. COMMENTS:

The amount allocated to the 5800 category is designated for instructional software used in the classroom.

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

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

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	10,611,788.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	504,248.00
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	233.25
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	343,274.47
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	528,159.88
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				871,667.60
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				9,235,872.42

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	490.17
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,842.18

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.)	5,955,651.52	12,289.32
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)	5,955,651.52	12,289.32
B. Required effort (Line A.2 times 90%)	5,360,086.37	11,060.39
C. Current year expenditures (Line I.E and Line II.B)	9,235,872.42	18,842.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Higher Learning Academy **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

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.ST.LOANS.9662		$10,099,493.33

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

Higher Learning Academy **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

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CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Charter Number: 1563

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: _____ Title: CBO

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

(916)286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,895,809.02	0.00	7,895,809.02	8,614,909.00	0.00	8,614,909.00	9.1%
2) Federal Revenue		8100-8299	0.00	516,933.00	516,933.00	0.00	355,901.00	355,901.00	-31.2%
3) Other State Revenue		8300-8599	116,994.00	1,699,864.36	1,816,858.36	118,673.00	1,519,561.64	1,638,234.64	-9.8%
4) Other Local Revenue		8600-8799	362,706.00	570,017.00	932,723.00	310,037.00	512,292.00	822,329.00	-11.8%
5) TOTAL, REVENUES			8,375,509.02	2,786,814.36	11,162,323.38	9,043,619.00	2,387,754.64	11,431,373.64	2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,580,706.33	664,375.53	3,245,081.86	2,925,789.52	680,532.37	3,606,321.89	11.1%
2) Classified Salaries		2000-2999	1,090,769.89	905,640.94	1,996,410.83	1,227,609.27	1,074,941.41	2,302,550.68	15.3%
3) Employee Benefits		3000-3999	1,510,344.64	820,342.66	2,330,687.30	1,653,662.86	851,007.53	2,504,670.39	7.5%
4) Books and Supplies		4000-4999	432,042.24	268,155.00	700,197.24	441,637.94	200,172.84	641,810.78	-8.3%
5) Services and Other Operating Expenditures		5000-5999	1,557,371.64	909,619.14	2,466,990.78	1,664,336.88	576,536.22	2,240,873.10	-9.2%
6) Capital Outlay		6000-6999	2,006,814.71	185,388.67	2,192,203.38	2,950,000.00	0.00	2,950,000.00	34.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	2,842.21	0.00	2,842.21	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(184,917.00)	184,917.00	0.00	(216,950.25)	216,950.25	0.00	0.0%
9) TOTAL, EXPENDITURES			8,993,132.45	3,938,438.94	12,931,571.39	10,648,928.43	3,600,140.62	14,249,069.05	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(617,623.43)	(1,151,624.58)	(1,769,248.01)	(1,605,309.43)	(1,212,385.98)	(2,817,695.41)	59.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(195,471.04)	195,471.04	0.00	(353,634.94)	353,634.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(195,471.04)	195,471.04	0.00	(353,634.94)	353,634.94	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(813,094.47)	(956,153.54)	(1,769,248.01)	(1,958,944.37)	(858,751.04)	(2,817,695.41)	59.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,263,336.12	2,007,586.63	9,270,922.75	6,350,679.03	887,994.09	7,238,673.12	-21.9%
b) Audit Adjustments		9793	(99,562.62)	(163,439.00)	(263,001.62)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			7,163,773.50	1,844,147.63	9,007,921.13	6,350,679.03	887,994.09	7,238,673.12	-19.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,163,773.50	1,844,147.63	9,007,921.13	6,350,679.03	887,994.09	7,238,673.12	-19.6%
2) Ending Balance, June 30 (E + F1e)			6,350,679.03	887,994.09	7,238,673.12	4,391,734.66	29,243.05	4,420,977.71	-38.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,750.00	0.00	30,750.00	30,750.00	0.00	30,750.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	8,416.14	0.00	8,416.14	8,416.14	0.00	8,416.14	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	887,994.09	887,994.09	0.00	29,243.05	29,243.05	-96.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,303,697.95	0.00	4,303,697.95	2,163,145.93	0.00	2,163,145.93	-49.7%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*1,939,735.71*		*1,939,735.71*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*2,363,962.24*		*2,363,962.24*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*2,137,360.36*		*2,137,360.36*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*25,785.57*		*25,785.57*	
d) Assigned									
Other Assignments		9780	1,361,236.37	0.00	1,361,236.37	1,476,969.14	0.00	1,476,969.14	8.5%
Reserve for Sustainability - 10%	0000	9780	*1,293,157.14*		*1,293,157.14*			*0.00*	
Unrestricted Lottery Carryover	1100	9780	*68,079.23*		*68,079.23*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*1,424,906.91*		*1,424,906.91*	
Unrestricted Lottery Carryover	1100	9780			*0.00*	*52,062.23*		*52,062.23*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	646,578.57	0.00	646,578.57	712,453.45	0.00	712,453.45	10.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,871,891.22	636,596.84	6,508,488.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	11,007.41	0.00	11,007.41				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) in Revolving Cash Account		9130	8,887.19	0.00	8,887.19				
d) with Fiscal Agent/Trustee		9135	14,938.43	0.00	14,938.43				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	8,416.14	0.00	8,416.14				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,915,140.39	636,596.84	6,551,737.23				
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	238,840.11	0.00	238,840.11				
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			238,840.11	0.00	238,840.11				
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)			5,676,300.28	636,596.84	6,312,897.12				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,282,395.00	0.00	6,282,395.00	6,775,432.00	0.00	6,775,432.00	7.8%
Education Protection Account State Aid - Current Year		8012	111,154.00	0.00	111,154.00	115,852.00	0.00	115,852.00	4.2%
State Aid - Prior Years		8019	(221,364.98)	0.00	(221,364.98)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									

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)	
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			6,172,184.02	0.00	6,172,184.02	6,891,284.00	0.00	6,891,284.00	11.7%
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	1,723,625.00	0.00	1,723,625.00	1,723,625.00	0.00	1,723,625.00	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			7,895,809.02	0.00	7,895,809.02	8,614,909.00	0.00	8,614,909.00	9.1%
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	92,759.00	92,759.00	0.00	95,170.00	95,170.00	2.6%
Special Education Discretionary Grants		8182	0.00	6,888.00	6,888.00	0.00	6,888.00	6,888.00	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%

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)	
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		162,756.00	162,756.00		162,756.00	162,756.00	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		21,859.00	21,859.00		20,831.00	20,831.00	-4.7%
Title III, Immigrant Student Program	4201	8290		15,126.00	15,126.00		16,807.00	16,807.00	11.1%
Title III, English Learner Program	4203	8290		42,976.00	42,976.00		40,747.00	40,747.00	-5.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		12,702.00	12,702.00		12,702.00	12,702.00	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	0.00	161,867.00	161,867.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	516,933.00	516,933.00	0.00	355,901.00	355,901.00	-31.2%
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	10,655.00	0.00	10,655.00	11,585.00	0.00	11,585.00	8.7%
Lottery - Unrestricted and Instructional Materials		8560	102,745.00	41,795.00	144,540.00	107,088.00	43,561.00	150,649.00	4.2%
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		203,482.00	203,482.00		203,482.00	203,482.00	0.0%
Charter School Facility Grant	6030	8590		66,049.00	66,049.00		66,049.00	66,049.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		185,599.00	185,599.00		0.00	0.00	-100.0%
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	3,594.00	1,202,939.36	1,206,533.36	0.00	1,206,469.64	1,206,469.64	0.0%
TOTAL, OTHER STATE REVENUE			116,994.00	1,699,864.36	1,816,858.36	118,673.00	1,519,561.64	1,638,234.64	-9.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	319,668.00	0.00	319,668.00	299,337.00	0.00	299,337.00	-6.4%
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%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	43,038.00	83,685.00	126,723.00	10,700.00	0.00	10,700.00	-91.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		486,332.00	486,332.00		512,292.00	512,292.00	5.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			362,706.00	570,017.00	932,723.00	310,037.00	512,292.00	822,329.00	-11.8%
TOTAL, REVENUES			8,375,509.02	2,786,814.36	11,162,323.38	9,043,619.00	2,387,754.64	11,431,373.64	2.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,087,526.66	364,040.25	2,451,566.91	2,305,284.28	358,828.82	2,664,113.10	8.7%
Certificated Pupil Support Salaries		1200	38,065.81	141,007.03	179,072.84	76,171.25	130,896.33	207,067.58	15.6%
Certificated Supervisors' and Administrators' Salaries		1300	455,107.57	43,963.18	499,070.75	544,327.70	73,208.69	617,536.39	23.7%
Other Certificated Salaries		1900	6.29	115,365.07	115,371.36	6.29	117,598.53	117,604.82	1.9%
TOTAL, CERTIFICATED SALARIES			2,580,706.33	664,375.53	3,245,081.86	2,925,789.52	680,532.37	3,606,321.89	11.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	375,710.60	843,175.92	1,218,886.52	428,554.95	983,309.16	1,411,864.11	15.8%
Classified Support Salaries		2200	155,087.99	0.00	155,087.99	172,534.15	0.00	172,534.15	11.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Classified Supervisors' and Administrators' Salaries		2300	198,589.99	54,738.05	253,328.04	220,266.40	75,533.00	295,799.40	16.8%
Clerical, Technical and Office Salaries		2400	284,020.45	6,226.97	290,247.42	315,756.57	9,381.25	325,137.82	12.0%
Other Classified Salaries		2900	77,360.86	1,500.00	78,860.86	90,497.20	6,718.00	97,215.20	23.3%
TOTAL, CLASSIFIED SALARIES			1,090,769.89	905,640.94	1,996,410.83	1,227,609.27	1,074,941.41	2,302,550.68	15.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	486,867.58	124,552.26	611,419.84	561,100.20	124,816.30	685,916.50	12.2%
PERS		3201-3202	296,746.60	270,671.21	567,417.81	341,275.37	297,390.02	638,665.39	12.6%
OASDI/Medicare/Alternative		3301-3302	122,358.94	85,359.66	207,718.60	136,343.70	90,502.85	226,846.55	9.2%
Health and Welfare Benefits		3401-3402	547,733.99	320,162.50	867,896.49	573,223.93	321,734.34	894,958.27	3.1%
Unemployment Insurance		3501-3502	2,212.63	796.16	3,008.79	2,201.98	758.49	2,960.47	-1.6%
Workers' Compensation		3601-3602	52,292.56	18,800.87	71,093.43	37,385.34	15,805.53	53,190.87	-25.2%
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	2,132.34	0.00	2,132.34	2,132.34	0.00	2,132.34	0.0%
TOTAL, EMPLOYEE BENEFITS			1,510,344.64	820,342.66	2,330,687.30	1,653,662.86	851,007.53	2,504,670.39	7.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	36,559.02	64,012.79	100,571.81	60,842.50	41,955.28	102,797.78	2.2%
Books and Other Reference Materials		4200	12,739.69	1,257.50	13,997.19	14,739.69	795.38	15,535.07	11.0%
Materials and Supplies		4300	320,279.19	156,701.29	476,980.48	301,326.79	118,743.98	420,070.77	-11.9%
Noncapitalized Equipment		4400	62,464.34	46,183.42	108,647.76	64,728.96	38,678.20	103,407.16	-4.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			432,042.24	268,155.00	700,197.24	441,637.94	200,172.84	641,810.78	-8.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	197,961.00	419,053.32	617,014.32	205,076.00	204,769.39	409,845.39	-33.6%
Travel and Conferences		5200	20,294.72	38,802.91	59,097.63	57,720.02	3,239.50	60,959.52	3.2%
Dues and Memberships		5300	34,540.28	280.44	34,820.72	36,040.28	48.20	36,088.48	3.6%
Insurance		5400 - 5450	103,656.00	0.00	103,656.00	107,156.00	0.00	107,156.00	3.4%
Operations and Housekeeping Services		5500	88,385.11	0.00	88,385.11	91,884.91	0.00	91,884.91	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	537,236.72	66,049.00	603,285.72	555,966.58	66,049.00	622,015.58	3.1%
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	551,976.26	360,143.06	912,119.32	587,171.54	276,039.34	863,210.88	-5.4%
Communications		5900	23,321.55	25,290.41	48,611.96	23,321.55	26,390.79	49,712.34	2.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,557,371.64	909,619.14	2,466,990.78	1,664,336.88	576,536.22	2,240,873.10	-9.2%
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	1,921,019.56	184,049.08	2,105,068.64	2,950,000.00	0.00	2,950,000.00	40.1%
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	53,286.40	1,339.59	54,625.99	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	32,508.75	0.00	32,508.75	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,006,814.71	185,388.67	2,192,203.38	2,950,000.00	0.00	2,950,000.00	34.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	1,468.84	0.00	1,468.84	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	1,373.37	0.00	1,373.37	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	2,842.21	0.00	2,842.21	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(184,917.00)	184,917.00	0.00	(216,950.25)	216,950.25	0.00	0.0%
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			(184,917.00)	184,917.00	0.00	(216,950.25)	216,950.25	0.00	0.0%
TOTAL, EXPENDITURES			8,993,132.45	3,938,438.94	12,931,571.39	10,648,928.43	3,600,140.62	14,249,069.05	10.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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									

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)	
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%
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	(195,471.04)	195,471.04	0.00	(353,634.94)	353,634.94	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			(195,471.04)	195,471.04	0.00	(353,634.94)	353,634.94	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(195,471.04)	195,471.04	0.00	(353,634.94)	353,634.94	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,895,809.02	0.00	7,895,809.02	8,614,909.00	0.00	8,614,909.00	9.1%
2) Federal Revenue		8100-8299	0.00	516,933.00	516,933.00	0.00	355,901.00	355,901.00	-31.2%
3) Other State Revenue		8300-8599	116,994.00	1,699,864.36	1,816,858.36	118,673.00	1,519,561.64	1,638,234.64	-9.8%
4) Other Local Revenue		8600-8799	362,706.00	570,017.00	932,723.00	310,037.00	512,292.00	822,329.00	-11.8%
5) TOTAL, REVENUES			8,375,509.02	2,786,814.36	11,162,323.38	9,043,619.00	2,387,754.64	11,431,373.64	2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,160,966.87	2,694,118.40	6,855,085.27	4,474,523.01	2,624,103.05	7,098,626.06	3.6%
2) Instruction - Related Services	2000-2999		1,148,476.71	349,046.92	1,497,523.63	1,278,134.83	404,389.62	1,682,524.45	12.4%
3) Pupil Services	3000-3999		311,574.93	435,555.03	747,129.96	328,866.04	266,606.91	595,472.95	-20.3%
4) Ancillary Services	4000-4999		33,617.68	6,058.65	39,676.33	37,985.58	3,240.51	41,226.09	3.9%
5) Community Services	5000-5999		256.25	0.00	256.25	256.25	0.00	256.25	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		533,429.65	188,549.28	721,978.93	668,977.65	228,759.53	897,737.18	24.3%
8) Plant Services	8000-8999		2,804,810.36	265,110.66	3,069,921.02	3,857,342.86	73,041.00	3,930,383.86	28.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	2,842.21	0.00	2,842.21	New
10) TOTAL, EXPENDITURES			8,993,132.45	3,938,438.94	12,931,571.39	10,648,928.43	3,600,140.62	14,249,069.05	10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(617,623.43)	(1,151,624.58)	(1,769,248.01)	(1,605,309.43)	(1,212,385.98)	(2,817,695.41)	59.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(195,471.04)	195,471.04	0.00	(353,634.94)	353,634.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(195,471.04)	195,471.04	0.00	(353,634.94)	353,634.94	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(813,094.47)	(956,153.54)	(1,769,248.01)	(1,958,944.37)	(858,751.04)	(2,817,695.41)	59.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,263,336.12	2,007,586.63	9,270,922.75	6,350,679.03	887,994.09	7,238,673.12	-21.9%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(99,562.62)	(163,439.00)	(263,001.62)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,163,773.50	1,844,147.63	9,007,921.13	6,350,679.03	887,994.09	7,238,673.12	-19.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,163,773.50	1,844,147.63	9,007,921.13	6,350,679.03	887,994.09	7,238,673.12	-19.6%
2) Ending Balance, June 30 (E + F1e)			6,350,679.03	887,994.09	7,238,673.12	4,391,734.66	29,243.05	4,420,977.71	-38.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,750.00	0.00	30,750.00	30,750.00	0.00	30,750.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	8,416.14	0.00	8,416.14	8,416.14	0.00	8,416.14	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	887,994.09	887,994.09	0.00	29,243.05	29,243.05	-96.7%
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	4,303,697.95	0.00	4,303,697.95	2,163,145.93	0.00	2,163,145.93	-49.7%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*1,939,735.71*		*1,939,735.71*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*2,363,962.24*		*2,363,962.24*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*2,137,360.36*		*2,137,360.36*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*25,785.57*		*25,785.57*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,361,236.37	0.00	1,361,236.37	1,476,969.14	0.00	1,476,969.14	8.5%
Reserve for Sustainability - 10%	0000	9780	*1,293,157.14*		*1,293,157.14*			*0.00*	
Unrestricted Lottery Carryover	1100	9780	*68,079.23*		*68,079.23*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*1,424,906.91*		*1,424,906.91*	
Unrestricted Lottery Carryover	1100	9780			*0.00*	*52,062.23*		*52,062.23*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	646,578.57	0.00	646,578.57	712,453.45	0.00	712,453.45	10.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	280,984.58	0.00
6300	Lottery: Instructional Materials	9,017.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	69,252.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	14,650.43	2,958.05
7435	Learning Recovery Emergency Block Grant	404,853.00	0.00
9010	Other Restricted Local	109,237.08	26,285.00
Total, Restricted Balance		887,994.09	29,243.05

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,697.87	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			4,697.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,697.87)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,697.87)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,697.87	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,697.87	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,697.87	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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	4,697.87	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,697.87	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					
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			4,697.87	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,697.87	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,697.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,697.87)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,697.87)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,697.87	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,697.87	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,697.87	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	555.77	555.77	555.77	579.26	579.26	579.26
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	555.77	555.77	555.77	579.26	579.26	579.26
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	555.77	555.77	555.77	579.26	579.26	579.26

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Multiyear Projection
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Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,614,909.00	2.99%	8,872,225.00	3.13%	9,149,503.00
2. Federal Revenues	8100-8299	355,901.00	0.00%	355,901.00	0.00%	355,901.00
3. Other State Revenues	8300-8599	1,638,234.64	-0.37%	1,632,100.42	2.61%	1,674,765.03
4. Other Local Revenues	8600-8799	822,329.00	-14.65%	701,871.98	-0.41%	699,017.51
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**11,431,373.64**	**1.14%**	**11,562,098.40**	**2.74%**	**11,879,186.54**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		3,606,321.89	- - -	3,606,321.89	- - -	3,788,531.33
b. Step & Column Adjustment		- - -	- - -	126,221.28	- - -	132,598.63
c. Cost-of-Living Adjustment		- - -	- - -	55,988.16	- - -	58,816.93
d. Other Adjustment		- - -	- - -	0.00	- - -	(21,243.25)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,606,321.89	5.05%	3,788,531.33	4.49%	3,958,703.64
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		2,302,550.68	- - -	2,302,550.68	- - -	2,379,997.23
b. Step & Column Adjustment		- - -	- - -	57,563.77	- - -	59,499.93
c. Cost-of-Living Adjustment		- - -	- - -	35,401.73	- - -	36,592.46
d. Other Adjustment		- - -	- - -	(15,518.95)	- - -	(4,886.27)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	2,302,550.68	3.36%	2,379,997.23	3.83%	2,471,203.35
3. Employee Benefits	3000-3999	2,504,670.39	4.30%	2,612,326.64	8.97%	2,846,747.84
4. Books and Supplies	4000-4999	641,810.78	-4.96%	609,980.99	-15.62%	514,731.74
5. Services and Other Operating Expenditures	5000-5999	2,240,873.10	-5.92%	2,108,213.75	-1.58%	2,074,957.76
6. Capital Outlay	6000-6999	2,950,000.00	-99.66%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,842.21	0.00%	2,842.21	0.00%	2,842.21
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**14,249,069.05**	**-19.21%**	**11,511,892.15**	**3.19%**	**11,879,186.54**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(2,817,695.41)**	**- - -**	**50,206.25**	**- - -**	**0.00**
D. FUND BALANCE						

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	7,238,673.12	-38.93%	4,420,977.71	1.14%	4,471,183.96
2. Ending Fund Balance		4,420,977.71	- - -	4,471,183.96	- - -	4,471,183.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	39,166.14	0.00%	39,166.14	0.00%	39,166.14
b. Restricted	9740	29,243.05	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	2,163,145.93	25.06%	2,705,233.99	-2.04%	2,650,139.83
Facility Acquisition, Construction, and Maintenance - 15%		2,137,360.36	- - -	1,726,783.82	- - -	1,781,877.98
Facility Acquisition, Construction, and Maintenance - Above the 15%		25,785.57	- - -	978,450.17	- - -	868,261.85
d. Assigned						
1. Other Assignments	9780	1,476,969.14	-22.06%	1,151,189.22	3.19%	1,187,918.66
Reserve for Sustainability - 10%		1,424,906.91	- - -	1,151,189.22	- - -	1,187,918.66
Unrestricted Lottery Carryover		52,062.23	- - -	0.00	- - -	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	712,453.45	-19.21%	575,594.61	3.19%	593,959.33
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	712,453.45	- - -	575,594.61	- - -	593,959.33
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		712,453.45	- - -	575,594.61	- - -	593,959.33
4. Total Available Reserves - by Percent		5.00%	- - -	5.00%	- - -	5.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
a. Expenditures and Other Financing Uses (Line B11)		14,249,069.05	- - -	11,511,892.15	- - -	11,879,186.54
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard
c. Reserve Standard Percentage Level		4.00%	- - -	4.00%	- - -	4.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		569,962.76	- - -	460,475.69	- - -	475,167.46
e. Reserve Standard - By Amount		87,000.00	- - -	87,000.00	- - -	87,000.00
f. Reserve Standard (Greater of F1d or F1e)		569,962.76	- - -	460,475.69	- - -	475,167.46
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,614,909.00	2.99%	8,872,225.00	3.13%	9,149,503.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	118,673.00	0.87%	119,705.02	0.38%	120,156.62
4. Other Local Revenues	8600-8799	310,037.00	-38.85%	189,579.98	-1.51%	186,725.51
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	(353,634.94)	-58.47%	(146,881.63)	23.34%	(181,162.33)
6.Total(Sum lines A1 thru A5)		**8,689,984.06**	**3.97%**	**9,034,628.37**	**2.66%**	**9,275,222.80**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		2,925,789.52	- - -	2,925,789.52	- - -	3,228,935.62
b. Step & Column Adjustment		- - -	- - -	102,402.63	- - -	113,012.75
c. Cost-of-Living Adjustment		- - -	- - -	45,422.89	- - -	50,129.22
d. Other Adjustment		- - -	- - -	155,320.58	- - -	(4,016.09)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,925,789.52	10.36%	3,228,935.62	4.93%	3,388,061.50
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,227,609.27	- - -	1,227,609.27	- - -	1,491,570.88
b. Step & Column Adjustment		- - -	- - -	30,690.22	- - -	37,289.28
c. Cost-of-Living Adjustment		- - -	- - -	18,874.49	- - -	22,932.91
d. Other Adjustment		- - -	- - -	214,396.90	- - -	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,227,609.27	21.50%	1,491,570.88	4.04%	1,551,793.07
3. Employee Benefits	3000-3999	1,653,662.86	16.71%	1,929,974.91	11.31%	2,148,309.29
4. Books and Supplies	4000-4999	441,637.94	20.94%	534,114.69	-18.31%	436,293.35
5. Services and Other Operating Expenditures	5000-5999	1,664,336.88	17.27%	1,951,850.19	-1.87%	1,915,328.65
6. Capital Outlay	6000-6999	2,950,000.00	-99.66%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,842.21	0.00%	2,842.21	0.00%	2,842.21
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(216,950.25)	-10.53%	(194,109.43)	-8.61%	(177,405.27)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**10,648,928.43**	**-15.91%**	**8,955,179.07**	**3.57%**	**9,275,222.80**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(1,958,944.37)**	**- - -**	**79,449.30**	**- - -**	**0.00**
D. FUND BALANCE						

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	6,350,679.03	-30.85%	4,391,734.66	1.81%	4,471,183.96
2. Ending Fund Balance		4,391,734.66	- - -	4,471,183.96	- - -	4,471,183.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	39,166.14	0.00%	39,166.14	0.00%	39,166.14
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	2,163,145.93	25.06%	2,705,233.99	-2.04%	2,650,139.83
Facility Acquisition, Construction, and Maintenance - 15%		2,137,360.36	- - -	1,726,783.82	- - -	1,781,877.98
Facility Acquisition, Construction, and Maintenance - Above the 15%		25,785.57	- - -	978,450.17	- - -	868,261.85
d. Assigned						
1. Other Assignments	9780	1,476,969.14	-22.06%	1,151,189.22	3.19%	1,187,918.66
Reserve for Sustainability - 10%		1,424,906.91	- - -	1,151,189.22	- - -	1,187,918.66
Unrestricted Lottery Carryover		52,062.23	- - -	0.00	- - -	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	712,453.45	-19.21%	575,594.61	3.19%	593,959.33
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	712,453.45	- - -	575,594.61	- - -	593,959.33
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		712,453.45	- - -	575,594.61	- - -	593,959.33

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Multiyear Projection
24-25 GIS Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	355,901.00	0.00%	355,901.00	0.00%	355,901.00
3. Other State Revenues	8300-8599	1,519,561.64	-0.47%	1,512,395.40	2.79%	1,554,608.41
4. Other Local Revenues	8600-8799	512,292.00	0.00%	512,292.00	0.00%	512,292.00
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	353,634.94	-58.47%	146,881.63	23.34%	181,162.33
6.Total(Sum lines A1 thru A5)		**2,741,389.58**	**-7.80%**	**2,527,470.03**	**3.03%**	**2,603,963.74**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		680,532.37	- - -	680,532.37	- - -	559,595.71
b. Step & Column Adjustment		- - -	- - -	23,818.65	- - -	19,585.88
c. Cost-of-Living Adjustment		- - -	- - -	10,565.27	- - -	8,687.71
d. Other Adjustment		- - -	- - -	(155,320.58)	- - -	(17,227.16)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	680,532.37	-17.77%	559,595.71	1.97%	570,642.14
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,074,941.41	- - -	1,074,941.41	- - -	888,426.35
b. Step & Column Adjustment		- - -	- - -	26,873.55	- - -	22,210.65
c. Cost-of-Living Adjustment		- - -	- - -	16,527.24	- - -	13,659.55
d. Other Adjustment		- - -	- - -	(229,915.85)	- - -	(4,886.27)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,074,941.41	-17.35%	888,426.35	3.49%	919,410.28
3. Employee Benefits	3000-3999	851,007.53	-19.82%	682,351.73	2.36%	698,438.55
4. Books and Supplies	4000-4999	200,172.84	-62.10%	75,866.30	3.39%	78,438.39
5. Services and Other Operating Expenditures	5000-5999	576,536.22	-72.88%	156,363.56	2.09%	159,629.11
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	216,950.25	-10.53%	194,109.43	-8.61%	177,405.27
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**3,600,140.62**	**-28.98%**	**2,556,713.08**	**1.85%**	**2,603,963.74**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(858,751.04)**	**- - -**	**(29,243.05)**	**- - -**	**0.00**
D. FUND BALANCE						

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Multiyear Projection
24-25 GIS Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	887,994.09	-96.71%	29,243.05	-100.00%	0.00
2. Ending Fund Balance		29,243.05	- - -	0.00	- - -	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	29,243.05	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

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Multiyear Projection
24-25 GIS Adopted
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$0.00	$7,032,544.00	$7,309,772.00
LCFF Sources - Education Protection Account, Current Year	$0.00	$116,056.00	$116,106.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$1,723,625.00	$1,723,625.00	$1,723,625.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	1.0000%	1.5000%	1.5000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

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Cashflow Report
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Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**6,508,488.06**	**6,508,488.06**	**3,797,491.31**	**3,747,726.20**	**3,910,364.70**	**3,780,888.84**	**3,704,727.09**	**3,937,747.84**	**3,892,505.73**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	6,891,284.00	338,771.60	338,771.60	638,751.88	609,788.88	609,788.88	638,751.88	609,788.88	609,788.88
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,723,625.00	—	103,417.50	206,835.00	137,890.00	137,890.00	137,890.00	137,890.00	137,890.00
Federal Revenue	8100-8299	355,901.00	—	—	88,975.00	—	—	88,975.00	—	—
Other State Revenue	8300-8599	1,638,234.64	95,209.05	95,209.05	158,742.09	96,981.09	159,437.09	167,643.34	143,220.73	147,852.09
Other Local Revenue	8600-8799	822,329.00	25,614.60	26,614.60	121,940.53	47,106.28	47,106.28	121,940.53	47,106.28	47,106.28
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**11,431,373.64**	**459,595.25**	**564,012.75**	**1,215,244.50**	**891,766.25**	**954,222.25**	**1,155,200.75**	**938,005.89**	**942,637.25**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	3,606,321.89	18,406.00	197,375.00	356,831.00	327,855.00	333,373.00	324,569.00	324,569.00	324,569.00
Classified Salaries	2000-2999	2,302,550.68	31,615.00	130,912.00	196,832.00	200,825.00	199,943.00	205,657.00	205,657.00	205,657.00
Employee Benefits	3000-3999	2,504,670.39	20,084.00	133,298.00	236,159.00	227,281.00	227,914.00	225,240.00	225,240.00	225,240.00
Books and Supplies	4000-4999	641,810.78	1,147.00	10,161.00	27,927.00	31,483.00	71,359.00	37,826.00	50,885.00	51,004.00
Services	5000-5999	2,240,873.10	89,630.00	90,456.00	174,865.00	173,806.00	197,513.00	128,606.00	176,615.00	282,588.00
Capital Outlay	6000-6999	2,950,000.00	2,950,000.00	—	—	—	—	—	—	—
Other Outgo	7000-7499	2,842.21	—	282.00	282.00	282.00	282.00	282.00	282.00	282.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**14,249,069.05**	**3,110,882.00**	**562,484.00**	**992,896.00**	**961,532.00**	**1,030,384.00**	**922,180.00**	**983,248.00**	**1,089,340.00**
E. NET INCREASE/DECREASE (B - C + D)		**(3,013,286.35)**	**(2,710,996.75)**	**(49,765.11)**	**162,638.50**	**(129,475.86)**	**(76,161.75)**	**233,020.75**	**(45,242.11)**	**(146,702.75)**
F. ENDING CASH (A + E)			**3,797,491.31**	**3,747,726.20**	**3,910,364.70**	**3,780,888.84**	**3,704,727.09**	**3,937,747.84**	**3,892,505.73**	**3,745,802.98**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Cashflow Report
24-25 GIS Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**6,508,488.06**	**3,745,802.98**	**3,860,805.21**	**3,744,791.16**	**3,573,436.11**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	6,891,284.00	638,751.88	609,788.88	609,788.88	638,751.88	—	—	6,891,284.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	1,723,625.00	241,307.48	120,653.70	120,653.70	120,653.77	120,653.85	—	1,723,625.00	—
Federal Revenue	8100-8299	355,901.00	88,975.00	—	—	88,976.00	—	—	355,901.00	—
Other State Revenue	8300-8599	1,638,234.64	134,643.34	114,481.09	147,850.09	123,754.09	53,211.50	—	1,638,234.64	(0.00)
Other Local Revenue	8600-8799	822,329.00	121,940.53	47,106.28	47,106.28	121,640.53	—	—	822,329.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**11,431,373.64**	**1,225,618.23**	**892,029.95**	**925,398.95**	**1,093,776.27**	**173,865.35**	**—**	**11,431,373.64**	**(0.00)**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	3,606,321.89	324,569.00	324,569.00	324,569.00	324,569.00	100,498.89	—	3,606,321.89	—
Classified Salaries	2000-2999	2,302,550.68	205,657.00	205,657.00	205,657.00	205,657.00	102,824.68	—	2,302,550.68	—
Employee Benefits	3000-3999	2,504,670.39	225,240.00	225,240.00	225,240.00	225,240.00	83,254.39	—	2,504,670.39	—
Books and Supplies	4000-4999	641,810.78	100,628.00	100,628.00	100,628.00	50,620.00	7,514.78	—	641,810.78	—
Services	5000-5999	2,240,873.10	254,440.00	151,668.00	240,378.00	164,415.00	115,893.10	—	2,240,873.10	—
Capital Outlay	6000-6999	2,950,000.00	—	—	—	—	—	—	2,950,000.00	—
Other Outgo	7000-7499	2,842.21	82.00	282.00	282.00	222.21	—	—	2,842.21	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**14,249,069.05**	**1,110,616.00**	**1,008,044.00**	**1,096,754.00**	**970,723.21**	**409,985.84**	**—**	**14,249,069.05**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(3,013,286.35)**	**115,002.23**	**(116,014.05)**	**(171,355.05)**	**123,053.06**	**(201,287.46)**	**—**	**(3,013,286.35)**	
F. ENDING CASH (A + E)			**3,860,805.21**	**3,744,791.16**	**3,573,436.11**	**3,696,489.18**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**3,495,201.71**	

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Cashflow Report
24-25 GIS Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	34,833.03	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	8,416.14	—	8,416.14	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**43,249.17**	**—**	**8,416.14**	**—**	**—**	**—**	**—**	**—**	**—**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	238,840.11	59,710.00	59,710.00	59,710.00	59,710.11	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**238,840.11**	**59,710.00**	**59,710.00**	**59,710.00**	**59,710.11**	**—**	**—**	**—**	**—**
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**(195,590.94)**	**(59,710.00)**	**(51,293.86)**	**(59,710.00)**	**(59,710.11)**	**—**	**—**	**—**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(3,013,286.35)**	**(2,710,996.75)**	**(49,765.11)**	**162,638.50**	**(129,475.86)**	**(76,161.75)**	**233,020.75**	**(45,242.11)**	**(146,702.75)**
F. ENDING CASH (A + E)			**3,797,491.31**	**3,747,726.20**	**3,910,364.70**	**3,780,888.84**	**3,704,727.09**	**3,937,747.84**	**3,892,505.73**	**3,745,802.98**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Cashflow Report
24-25 GIS Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	34,833.03	—	—	—	—	34,833.03	—	34,833.03	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	8,416.14	—	—	—	—	—	—	8,416.14	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**43,249.17**	**—**	**—**	**—**	**—**	**34,833.03**	**—**	**43,249.17**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	238,840.11	—	—	—	—	—	—	238,840.11	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**238,840.11**	**—**	**—**	**—**	**—**	**—**	**—**	**238,840.11**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**(195,590.94)**	**—**	**—**	**—**	**—**	**34,833.03**	**—**	**(195,590.94)**	
E. NET INCREASE/DECREASE (B - C + D)		**(3,013,286.35)**	**115,002.23**	**(116,014.05)**	**(171,355.05)**	**123,053.06**	**(201,287.46)**	**—**	**(3,013,286.35)**	
F. ENDING CASH (A + E)			**3,860,805.21**	**3,744,791.16**	**3,573,436.11**	**3,696,489.18**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**3,495,201.71**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 289,034.83
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 7,283,145.16

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.97%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 411,212.28
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 188,291.15

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	4,968.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	18,301.88
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	15,980.29
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	638,754.10
9. Carry-Forward Adjustment (Part IV, Line F)	12,475.65
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	651,229.75
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,517,841.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,497,523.63
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	413,273.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	39,676.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	256.25
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	114,421.60
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,691.53
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	393.87
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	442,702.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	452,594.99
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	9,481,375.72
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.74%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.87%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	638,754.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(6,196.48)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.54%) times Part III, Line B19); zero if negative	12,475.65
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.54%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.54%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	12,475.65
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	12,475.65

Approved indirect cost rate: 6.54%

Highest rate used in any program: 6.54%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	842,455.46	55,095.00	6.54%
01	3010	152,766.00	9,990.00	6.54%
01	3213	35,751.00	2,338.00	6.54%
01	3225	57,143.00	2,857.00	5.00%
01	3310	105,821.00	6,920.00	6.54%
01	3327	7,394.00	483.00	6.53%
01	4035	20,518.00	1,341.00	6.54%
01	4127	12,679.00	829.00	6.54%
01	4201	14,197.00	929.00	6.54%
01	4203	71,651.55	4,684.00	6.54%
01	6010	214,812.59	10,739.00	5.00%
01	6053	33,863.36	2,213.00	6.54%
01	6266	78,303.59	5,121.00	6.54%
01	6387	187,857.95	12,284.00	6.54%
01	6500	475,915.95	31,123.00	6.54%
01	6546	101,476.00	6,636.00	6.54%
01	6762	91,275.09	5,968.00	6.54%
01	6770	83,333.57	832.00	1.00%
01	7435	348,305.50	22,778.00	6.54%
01	9010	26,888.27	1,757.00	6.53%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	51,113.23		24,067.07	75,180.30
2. State Lottery Revenue	8560	102,745.00		41,795.00	144,540.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		153,858.23	0.00	65,862.07	219,720.30
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	84,143.66		52,040.00	136,183.66
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,635.34			1,635.34
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			4,805.07	4,805.07
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		85,779.00	0.00	56,845.07	142,624.07
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	68,079.23	0.00	9,017.00	77,096.23

D. COMMENTS:

The amount allocated to the 5800 category is designated for instructional software used in the classroom.

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

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

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	12,931,571.39
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	572,069.55
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	256.25
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,192,203.38
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,192,459.63
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,167,042.21

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	555.77
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,293.61

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.)	8,344,289.73	15,512.43
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)	8,344,289.73	15,512.43
B. Required effort (Line A.2 times 90%)	7,509,860.76	13,961.19
C. Current year expenditures (Line I.E and Line II.B)	10,167,042.21	18,293.61
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Gateway International **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

Gateway International **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

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CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Charter Number: 1746

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: Omaira Reyna Title: Chief Business Official

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

916-286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,687,205.81	0.00	5,687,205.81	5,971,082.00	0.00	5,971,082.00	5.0%
2) Federal Revenue		8100-8299	0.00	470,793.00	470,793.00	0.00	352,977.00	352,977.00	-25.0%
3) Other State Revenue		8300-8599	77,191.00	2,041,887.00	2,119,078.00	80,296.00	1,584,442.00	1,664,738.00	-21.4%
4) Other Local Revenue		8600-8799	177,640.00	388,889.00	566,529.00	169,323.00	346,521.00	515,844.00	-8.9%
5) TOTAL, REVENUES			5,942,036.81	2,901,569.00	8,843,605.81	6,220,701.00	2,283,940.00	8,504,641.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,650,634.37	292,921.62	1,943,555.99	2,165,353.04	463,388.57	2,628,741.61	35.3%
2) Classified Salaries		2000-2999	808,237.84	467,515.09	1,275,752.93	896,055.80	663,773.87	1,559,829.67	22.3%
3) Employee Benefits		3000-3999	1,104,095.25	357,166.62	1,461,261.87	1,221,464.02	492,125.84	1,713,589.86	17.3%
4) Books and Supplies		4000-4999	348,854.57	518,083.75	866,938.32	260,649.98	580,791.08	841,441.06	-2.9%
5) Services and Other Operating Expenditures		5000-5999	1,197,581.62	1,169,158.91	2,366,740.53	1,195,267.57	1,212,198.53	2,407,466.10	1.7%
6) Capital Outlay		6000-6999	176,959.89	82,017.11	258,977.00	279,663.00	312,563.00	592,226.00	128.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	1,949.21	0.00	1,949.21	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(77,807.00)	77,807.00	0.00	(128,119.00)	128,119.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,208,556.54	2,964,670.10	8,173,226.64	5,892,283.62	3,852,959.89	9,745,243.51	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			733,480.27	(63,101.10)	670,379.17	328,417.38	(1,569,019.89)	(1,240,602.51)	-285.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(243,857.00)	243,857.00	0.00	(230,161.11)	230,161.11	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(243,857.00)	243,857.00	0.00	(230,161.11)	230,161.11	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			489,623.27	180,755.90	670,379.17	98,256.27	(1,338,858.78)	(1,240,602.51)	-285.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,894,676.15	1,463,379.56	5,358,055.71	4,327,074.71	1,567,978.46	5,895,053.17	10.0%
b) Audit Adjustments		9793	(57,224.71)	(76,157.00)	(133,381.71)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			3,837,451.44	1,387,222.56	5,224,674.00	4,327,074.71	1,567,978.46	5,895,053.17	12.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,837,451.44	1,387,222.56	5,224,674.00	4,327,074.71	1,567,978.46	5,895,053.17	12.8%
2) Ending Balance, June 30 (E + F1e)			4,327,074.71	1,567,978.46	5,895,053.17	4,425,330.98	229,119.68	4,654,450.66	-21.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	21,090.00	0.00	21,090.00	21,090.00	0.00	21,090.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,529.00	0.00	2,529.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,567,978.46	1,567,978.46	0.00	229,119.68	229,119.68	-85.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,075,818.72	0.00	3,075,818.72	2,942,454.45	0.00	2,942,454.45	-4.3%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*1,225,984.00*		*1,225,984.00*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*1,849,834.72*		*1,849,834.72*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*1,461,786.53*		*1,461,786.53*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*1,480,667.92*		*1,480,667.92*	
d) Assigned									
Other Assignments		9780	818,975.66	0.00	818,975.66	974,524.35	0.00	974,524.35	19.0%
Reserve for Sustainability - 10%	0000	9780	*817,322.66*		*817,322.66*			*0.00*	
Unrestricted Lottery Carryover	1100	9780	*1,653.00*		*1,653.00*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*974,524.35*		*974,524.35*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	408,661.33	0.00	408,661.33	487,262.18	0.00	487,262.18	19.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,158,516.46	959,675.35	3,118,191.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,925.54	0.00	2,925.54				
c) in Revolving Cash Account		9130	5,758.02	0.00	5,758.02				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
d) with Fiscal Agent/Trustee		9135	81,231.58	0.00	81,231.58				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	2,529.00	0.00	2,529.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,250,960.60	959,675.35	3,210,635.95				
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	(1,406,897.17)	0.00	(1,406,897.17)				
2) Due to Grantor Governments		9590	0.00	53,983.00	53,983.00				
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			(1,406,897.17)	53,983.00	(1,352,914.17)				
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)			3,657,857.77	905,692.35	4,563,550.12				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,679,897.00	0.00	4,679,897.00	4,988,589.00	0.00	4,988,589.00	6.6%
Education Protection Account State Aid - Current Year		8012	76,060.00	0.00	76,060.00	78,364.00	0.00	78,364.00	3.0%
State Aid - Prior Years		8019	27,119.81	0.00	27,119.81	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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%
Receipt from Co. Board of Sups.		8070	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			4,783,076.81	0.00	4,783,076.81	5,066,953.00	0.00	5,066,953.00	5.9%
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	904,129.00	0.00	904,129.00	904,129.00	0.00	904,129.00	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			5,687,205.81	0.00	5,687,205.81	5,971,082.00	0.00	5,971,082.00	5.0%
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	60,124.00	60,124.00	0.00	65,269.00	65,269.00	8.6%
Special Education Discretionary Grants		8182	0.00	4,526.00	4,526.00	0.00	4,526.00	4,526.00	0.0%
Child Nutrition Programs		8220	0.00	50,660.00	50,660.00	0.00	101,320.00	101,320.00	100.0%
Donated Food Commodities		8221	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%

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)	
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		118,529.00	118,529.00		99,083.00	99,083.00	-16.4%
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		19,528.00	19,528.00		12,328.00	12,328.00	-36.9%
Title III, Immigrant Student Program	4201	8290		10,684.00	10,684.00		17,767.00	17,767.00	66.3%
Title III, English Learner Program	4203	8290		34,306.00	34,306.00		39,137.00	39,137.00	14.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		6,453.00	6,453.00		13,547.00	13,547.00	109.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	165,983.00	165,983.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	470,793.00	470,793.00	0.00	352,977.00	352,977.00	-25.0%
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	33,000.00	33,000.00	0.00	66,000.00	66,000.00	100.0%
Mandated Costs Reimbursements		8550	6,885.00	0.00	6,885.00	7,860.00	0.00	7,860.00	14.2%
Lottery - Unrestricted and Instructional Materials		8560	70,306.00	28,599.00	98,905.00	72,436.00	29,465.00	101,901.00	3.0%
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		203,469.00	203,469.00		203,326.00	203,326.00	-0.1%
Charter School Facility Grant	6030	8590		460,633.00	460,633.00		500,299.00	500,299.00	8.6%

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)	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 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	1,316,186.00	1,316,186.00	0.00	785,352.00	785,352.00	-40.3%
TOTAL, OTHER STATE REVENUE			77,191.00	2,041,887.00	2,119,078.00	80,296.00	1,584,442.00	1,664,738.00	-21.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	149,728.00	0.00	149,728.00	141,568.00	0.00	141,568.00	-5.4%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	27,912.00	55,954.00	83,866.00	27,755.00	0.00	27,755.00	-66.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		332,935.00	332,935.00		346,521.00	346,521.00	4.1%
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			177,640.00	388,889.00	566,529.00	169,323.00	346,521.00	515,844.00	-8.9%
TOTAL, REVENUES			5,942,036.81	2,901,569.00	8,843,605.81	6,220,701.00	2,283,940.00	8,504,641.00	-3.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,276,529.10	213,156.45	1,489,685.55	1,684,105.40	348,549.72	2,032,655.12	36.4%
Certificated Pupil Support Salaries		1200	6,231.17	37,626.04	43,857.21	92,720.58	50,445.00	143,165.58	226.4%
Certificated Supervisors' and Administrators' Salaries		1300	366,869.01	27,487.31	394,356.32	387,511.06	49,087.52	436,598.58	10.7%
Other Certificated Salaries		1900	1,005.09	14,651.82	15,656.91	1,016.00	15,306.33	16,322.33	4.3%
TOTAL, CERTIFICATED SALARIES			1,650,634.37	292,921.62	1,943,555.99	2,165,353.04	463,388.57	2,628,741.61	35.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	367,639.08	353,955.59	721,594.67	341,953.65	517,152.83	859,106.48	19.1%
Classified Support Salaries		2200	122,546.65	0.00	122,546.65	141,542.58	0.00	141,542.58	15.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Classified Supervisors' and Administrators' Salaries		2300	92,998.19	47,694.01	140,692.20	170,178.00	70,145.00	240,323.00	70.8%
Clerical, Technical and Office Salaries		2400	206,218.94	8,130.56	214,349.50	224,438.86	11,096.16	235,535.02	9.9%
Other Classified Salaries		2900	18,834.98	57,734.93	76,569.91	17,942.71	65,379.88	83,322.59	8.8%
TOTAL, CLASSIFIED SALARIES			808,237.84	467,515.09	1,275,752.93	896,055.80	663,773.87	1,559,829.67	22.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	313,999.33	55,947.64	369,946.97	413,544.55	88,460.52	502,005.07	35.7%
PERS		3201-3202	237,236.64	124,816.74	362,053.38	249,532.13	184,198.16	433,730.29	19.8%
OASDI/Medicare/Alternative		3301-3302	89,864.44	40,051.61	129,916.05	100,003.82	57,524.13	157,527.95	21.3%
Health and Welfare Benefits		3401-3402	431,085.39	126,925.22	558,010.61	428,281.68	150,787.82	579,069.50	3.8%
Unemployment Insurance		3501-3502	1,220.33	380.60	1,600.93	1,554.30	759.01	2,313.31	44.5%
Workers' Compensation		3601-3602	29,296.54	9,044.81	38,341.35	27,126.91	10,396.20	37,523.11	-2.1%
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	1,392.58	0.00	1,392.58	1,420.63	0.00	1,420.63	2.0%
TOTAL, EMPLOYEE BENEFITS			1,104,095.25	357,166.62	1,461,261.87	1,221,464.02	492,125.84	1,713,589.86	17.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	35,803.75	50,401.90	86,205.65	35,439.00	53,565.00	89,004.00	3.2%
Books and Other Reference Materials		4200	9,848.74	889.64	10,738.38	8,347.14	16,115.13	24,462.27	127.8%
Materials and Supplies		4300	266,420.07	118,387.77	384,807.84	192,203.15	151,711.33	343,914.48	-10.6%
Noncapitalized Equipment		4400	36,576.50	113,404.44	149,980.94	24,660.69	116,902.62	141,563.31	-5.6%
Food		4700	205.51	235,000.00	235,205.51	0.00	242,497.00	242,497.00	3.1%
TOTAL, BOOKS AND SUPPLIES			348,854.57	518,083.75	866,938.32	260,649.98	580,791.08	841,441.06	-2.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	111,825.52	197,524.50	309,350.02	61,825.52	226,263.90	288,089.42	-6.9%
Travel and Conferences		5200	17,808.48	22,718.81	40,527.29	60,532.73	33,841.31	94,374.04	132.9%
Dues and Memberships		5300	10,912.43	191.06	11,103.49	11,417.29	32.18	11,449.47	3.1%
Insurance		5400 - 5450	49,667.00	0.00	49,667.00	51,207.01	0.00	51,207.01	3.1%
Operations and Housekeeping Services		5500	100,751.10	0.00	100,751.10	118,875.58	0.00	118,875.58	18.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	376,874.87	460,633.00	837,507.87	393,171.98	500,299.00	893,470.98	6.7%
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	514,500.00	465,049.29	979,549.29	481,826.19	428,702.12	910,528.31	-7.0%
Communications		5900	15,242.22	23,042.25	38,284.47	16,411.27	23,060.02	39,471.29	3.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,197,581.62	1,169,158.91	2,366,740.53	1,195,267.57	1,212,198.53	2,407,466.10	1.7%
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	155,906.33	82,017.11	237,923.44	279,663.00	312,563.00	592,226.00	148.9%
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	21,053.56	0.00	21,053.56	0.00	0.00	0.00	-100.0%
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			176,959.89	82,017.11	258,977.00	279,663.00	312,563.00	592,226.00	128.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	1,007.34	0.00	1,007.34	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	941.87	0.00	941.87	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	1,949.21	0.00	1,949.21	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(77,807.00)	77,807.00	0.00	(128,119.00)	128,119.00	0.00	0.0%
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			(77,807.00)	77,807.00	0.00	(128,119.00)	128,119.00	0.00	0.0%
TOTAL, EXPENDITURES			5,208,556.54	2,964,670.10	8,173,226.64	5,892,283.62	3,852,959.89	9,745,243.51	19.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									

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)	
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%
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	(243,857.00)	243,857.00	0.00	(230,161.11)	230,161.11	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			(243,857.00)	243,857.00	0.00	(230,161.11)	230,161.11	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(243,857.00)	243,857.00	0.00	(230,161.11)	230,161.11	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,687,205.81	0.00	5,687,205.81	5,971,082.00	0.00	5,971,082.00	5.0%
2) Federal Revenue		8100-8299	0.00	470,793.00	470,793.00	0.00	352,977.00	352,977.00	-25.0%
3) Other State Revenue		8300-8599	77,191.00	2,041,887.00	2,119,078.00	80,296.00	1,584,442.00	1,664,738.00	-21.4%
4) Other Local Revenue		8600-8799	177,640.00	388,889.00	566,529.00	169,323.00	346,521.00	515,844.00	-8.9%
5) TOTAL, REVENUES			5,942,036.81	2,901,569.00	8,843,605.81	6,220,701.00	2,283,940.00	8,504,641.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,864,729.73	1,709,142.80	4,573,872.53	3,138,785.30	2,172,480.03	5,311,265.33	16.1%
2) Instruction - Related Services	2000-2999		766,881.40	246,492.75	1,013,374.15	887,866.05	325,210.03	1,213,076.08	19.7%
3) Pupil Services	3000-3999		232,611.48	384,850.23	617,461.71	357,995.95	404,010.20	762,006.15	23.4%
4) Ancillary Services	4000-4999		21,978.16	3,727.21	25,705.37	24,080.44	3,866.44	27,946.88	8.7%
5) Community Services	5000-5999		1,413.75	0.00	1,413.75	175.75	0.00	175.75	-87.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		473,111.47	77,807.00	550,918.47	481,915.79	134,531.19	616,446.98	11.9%
8) Plant Services	8000-8999		847,830.55	542,650.11	1,390,480.66	999,515.13	812,862.00	1,812,377.13	30.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	1,949.21	0.00	1,949.21	New
10) TOTAL, EXPENDITURES			5,208,556.54	2,964,670.10	8,173,226.64	5,892,283.62	3,852,959.89	9,745,243.51	19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			733,480.27	(63,101.10)	670,379.17	328,417.38	(1,569,019.89)	(1,240,602.51)	-285.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(243,857.00)	243,857.00	0.00	(230,161.11)	230,161.11	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(243,857.00)	243,857.00	0.00	(230,161.11)	230,161.11	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			489,623.27	180,755.90	670,379.17	98,256.27	(1,338,858.78)	(1,240,602.51)	-285.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,894,676.15	1,463,379.56	5,358,055.71	4,327,074.71	1,567,978.46	5,895,053.17	10.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(57,224.71)	(76,157.00)	(133,381.71)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,837,451.44	1,387,222.56	5,224,674.00	4,327,074.71	1,567,978.46	5,895,053.17	12.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,837,451.44	1,387,222.56	5,224,674.00	4,327,074.71	1,567,978.46	5,895,053.17	12.8%
2) Ending Balance, June 30 (E + F1e)			4,327,074.71	1,567,978.46	5,895,053.17	4,425,330.98	229,119.68	4,654,450.66	-21.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	21,090.00	0.00	21,090.00	21,090.00	0.00	21,090.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,529.00	0.00	2,529.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,567,978.46	1,567,978.46	0.00	229,119.68	229,119.68	-85.4%
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	3,075,818.72	0.00	3,075,818.72	2,942,454.45	0.00	2,942,454.45	-4.3%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*1,225,984.00*		*1,225,984.00*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*1,849,834.72*		*1,849,834.72*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*1,461,786.53*		*1,461,786.53*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*1,480,667.92*		*1,480,667.92*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	818,975.66	0.00	818,975.66	974,524.35	0.00	974,524.35	19.0%
Reserve for Sustainability - 10%	0000	9780	*817,322.66*		*817,322.66*			*0.00*	
Unrestricted Lottery Carryover	1100	9780	*1,653.00*		*1,653.00*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*974,524.35*		*974,524.35*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	408,661.33	0.00	408,661.33	487,262.18	0.00	487,262.18	19.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	496,384.42	167,918.00
6266	Educator Effectiveness, FY 2021-22	15,995.23	0.00
6300	Lottery: Instructional Materials	72,045.00	28,599.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	98,557.00	0.00
7399	LCFF Equity Multiplier	488,411.00	0.00
7435	Learning Recovery Emergency Block Grant	300,205.00	0.00
9010	Other Restricted Local	96,380.81	32,602.68
Total, Restricted Balance		1,567,978.46	229,119.68

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	380.30	380.30	380.30	391.82	391.82	391.82
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	380.30	380.30	380.30	391.82	391.82	391.82
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	380.30	380.30	380.30	391.82	391.82	391.82

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Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,971,082.00	3.15%	6,158,963.00	2.94%	6,340,133.00
2. Federal Revenues	8100-8299	352,977.00	-2.71%	343,421.00	0.00%	343,421.00
3. Other State Revenues	8300-8599	1,664,738.00	0.38%	1,671,121.03	2.83%	1,718,444.28
4. Other Local Revenues	8600-8799	515,844.00	-5.72%	486,315.54	-0.42%	484,288.32
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**8,504,641.00**	**1.82%**	**8,659,820.57**	**2.62%**	**8,886,286.60**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		2,628,741.61	- - -	2,628,741.61	- - -	2,751,751.56
b. Step & Column Adjustment		- - -	- - -	92,005.98	- - -	96,070.53
c. Cost-of-Living Adjustment		- - -	- - -	47,691.09	- - -	42,779.21
d. Other Adjustment		- - -	- - -	(16,687.12)	- - -	(10,646.39)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,628,741.61	4.68%	2,751,751.56	4.66%	2,879,954.89
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,559,829.67	- - -	1,559,829.67	- - -	1,411,625.00
b. Step & Column Adjustment		- - -	- - -	38,995.74	- - -	35,290.62
c. Cost-of-Living Adjustment		- - -	- - -	20,287.41	- - -	17,916.39
d. Other Adjustment		- - -	- - -	(207,487.82)	- - -	(58,750.58)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,559,829.67	-9.50%	1,411,625.00	-0.39%	1,406,081.43
3. Employee Benefits	3000-3999	1,713,589.86	0.48%	1,721,775.85	5.96%	1,824,321.91
4. Books and Supplies	4000-4999	841,441.06	-23.66%	642,382.88	-6.51%	600,532.00
5. Services and Other Operating Expenditures	5000-5999	2,407,466.10	-13.00%	2,094,503.46	-0.62%	2,081,531.45
6. Capital Outlay	6000-6999	592,226.00	-55.26%	264,952.29	-65.31%	91,915.71
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,949.21	0.00%	1,949.21	0.00%	1,949.21
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**9,745,243.51**	**-8.79%**	**8,888,940.25**	**-0.03%**	**8,886,286.60**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(1,240,602.51)**	**- - -**	**(229,119.68)**	**- - -**	**0.00**
D. FUND BALANCE						

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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	5,895,053.17	-21.04%	4,654,450.66	-4.92%	4,425,330.98
2. Ending Fund Balance		4,654,450.66	- - -	4,425,330.98	- - -	4,425,330.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	23,619.00	0.00%	23,619.00	0.00%	23,619.00
b. Restricted	9740	229,119.68	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	2,939,925.45	4.37%	3,068,370.95	0.01%	3,068,768.99
Facility Acquisition, Construction, and Maintenance - 15%		1,461,786.53	- - -	1,333,341.04	- - -	1,332,942.99
Facility Acquisition, Construction, and Maintenance - Above the 15%		1,478,138.92	- - -	1,735,029.91	- - -	1,735,826.00
d. Assigned						
1. Other Assignments	9780	974,524.35	-8.79%	888,894.02	-0.03%	888,628.66
Reserve for Sustainability - 10%		974,524.35	- - -	888,894.02	- - -	888,628.66
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	487,262.18	-8.79%	444,447.01	-0.03%	444,314.33
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	487,262.18	- - -	444,447.01	- - -	444,314.33
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		487,262.18	- - -	444,447.01	- - -	444,314.33
4. Total Available Reserves - by Percent		5.00%	- - -	5.00%	- - -	5.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,745,243.51	- - -	8,888,940.25	- - -	8,886,286.60

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Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard
c. Reserve Standard Percentage Level		4.00%	- - -	4.00%	- - -	4.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		389,809.74	- - -	355,557.61	- - -	355,451.46
e. Reserve Standard - By Amount		87,000.00	- - -	87,000.00	- - -	87,000.00
f. Reserve Standard (Greater of F1d or F1e)		389,809.74	- - -	355,557.61	- - -	355,451.46
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

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Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,971,082.00	3.15%	6,158,963.00	2.94%	6,340,133.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	80,296.00	0.68%	80,839.75	1.08%	81,712.83
4. Other Local Revenues	8600-8799	169,323.00	-17.44%	139,794.54	-1.45%	137,767.32
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	(230,161.11)	-45.19%	(126,153.85)	18.19%	(149,096.93)
6.Total(Sum lines A1 thru A5)		**5,990,539.89**	**4.39%**	**6,253,443.44**	**2.51%**	**6,410,516.22**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		2,165,353.04	- - -	2,165,353.04	- - -	2,448,934.69
b. Step & Column Adjustment		- - -	- - -	75,787.36	- - -	85,499.00
c. Cost-of-Living Adjustment		- - -	- - -	39,723.46	- - -	38,233.43
d. Other Adjustment		- - -	- - -	168,070.83	- - -	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,165,353.04	13.10%	2,448,934.69	5.05%	2,572,667.12
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		896,055.80	- - -	896,055.80	- - -	995,608.33
b. Step & Column Adjustment		- - -	- - -	22,401.39	- - -	24,890.20
c. Cost-of-Living Adjustment		- - -	- - -	11,160.38	- - -	12,625.58
d. Other Adjustment		- - -	- - -	65,990.76	- - -	(59,607.56)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	896,055.80	11.11%	995,608.33	-2.22%	973,516.55
3. Employee Benefits	3000-3999	1,221,464.02	12.06%	1,368,825.28	7.13%	1,466,396.54
4. Books and Supplies	4000-4999	260,649.98	0.89%	262,970.71	-7.41%	243,496.00
5. Services and Other Operating Expenditures	5000-5999	1,195,267.57	2.70%	1,227,495.45	-1.44%	1,209,792.82
6. Capital Outlay	6000-6999	279,663.00	-91.06%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,949.21	0.00%	1,949.21	0.00%	1,949.21
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(128,119.00)	-39.63%	(77,340.23)	6.42%	(82,302.02)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**5,892,283.62**	**6.13%**	**6,253,443.44**	**2.51%**	**6,410,516.22**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**98,256.27**	**- - -**	**0.00**	**- - -**	**0.00**
D. FUND BALANCE						

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Multiyear Projection
24-25 EPIC Adopted
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	4,327,074.71	2.27%	4,425,330.98	0.00%	4,425,330.98
2. Ending Fund Balance		4,425,330.98	- - -	4,425,330.98	- - -	4,425,330.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	23,619.00	0.00%	23,619.00	0.00%	23,619.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	2,939,925.45	4.37%	3,068,370.95	0.01%	3,068,768.99
Facility Acquisition, Construction, and Maintenance - 15%		1,461,786.53	- - -	1,333,341.04	- - -	1,332,942.99
Facility Acquisition, Construction, and Maintenance - Above the 15%		1,478,138.92	- - -	1,735,029.91	- - -	1,735,826.00
d. Assigned						
1. Other Assignments	9780	974,524.35	-8.79%	888,894.02	-0.03%	888,628.66
Reserve for Sustainability - 10%		974,524.35	- - -	888,894.02	- - -	888,628.66
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	487,262.18	-8.79%	444,447.01	-0.03%	444,314.33
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	487,262.18	- - -	444,447.01	- - -	444,314.33
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		487,262.18	- - -	444,447.01	- - -	444,314.33

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Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	352,977.00	-2.71%	343,421.00	0.00%	343,421.00
3. Other State Revenues	8300-8599	1,584,442.00	0.37%	1,590,281.28	2.92%	1,636,731.45
4. Other Local Revenues	8600-8799	346,521.00	0.00%	346,521.00	0.00%	346,521.00
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	230,161.11	-45.19%	126,153.85	18.19%	149,096.93
6.Total(Sum lines A1 thru A5)		**2,514,101.11**	**-4.28%**	**2,406,377.13**	**2.88%**	**2,475,770.38**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		463,388.57	- - -	463,388.57	- - -	302,816.87
b. Step & Column Adjustment		- - -	- - -	16,218.62	- - -	10,571.53
c. Cost-of-Living Adjustment		- - -	- - -	7,967.63	- - -	4,545.77
d. Other Adjustment		- - -	- - -	(184,757.95)	- - -	(10,646.39)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	463,388.57	-34.65%	302,816.87	1.48%	307,287.77
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		663,773.87	- - -	663,773.87	- - -	416,016.67
b. Step & Column Adjustment		- - -	- - -	16,594.35	- - -	10,400.42
c. Cost-of-Living Adjustment		- - -	- - -	9,127.03	- - -	5,290.81
d. Other Adjustment		- - -	- - -	(273,478.58)	- - -	856.98
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	663,773.87	-37.33%	416,016.67	3.98%	432,564.88
3. Employee Benefits	3000-3999	492,125.84	-28.28%	352,950.57	1.41%	357,925.37
4. Books and Supplies	4000-4999	580,791.08	-34.67%	379,412.17	-5.90%	357,036.00
5. Services and Other Operating Expenditures	5000-5999	1,212,198.53	-28.48%	867,008.01	0.55%	871,738.63
6. Capital Outlay	6000-6999	312,563.00	-23.23%	239,952.29	-72.11%	66,915.71
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	128,119.00	-39.63%	77,340.23	6.42%	82,302.02
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**3,852,959.89**	**-31.60%**	**2,635,496.81**	**-6.06%**	**2,475,770.38**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(1,338,858.78)**	**- - -**	**(229,119.68)**	**- - -**	**0.00**
D. FUND BALANCE						

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Multiyear Projection
24-25 EPIC Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	1,567,978.46	-85.39%	229,119.68	-100.00%	0.00
2. Ending Fund Balance		229,119.68	- - -	0.00	- - -	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	229,119.68	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

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Multiyear Projection
24-25 EPIC Adopted
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$0.00	$5,176,396.00	$5,357,508.00
LCFF Sources - Education Protection Account, Current Year	$0.00	$78,438.00	$78,496.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$904,129.00	$904,129.00	$904,129.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	1.0000%	1.5000%	1.5000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

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Cashflow Report
24-25 EPIC Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**3,118,191.81**	**3,118,191.81**	**4,446,378.68**	**4,205,364.88**	**4,120,891.65**	**3,947,919.51**	**3,664,790.99**	**3,977,287.93**	**3,869,675.59**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	5,066,953.00	249,429.45	249,429.45	468,564.01	448,973.01	448,973.01	468,564.01	448,973.01	448,973.01
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	904,129.00	—	54,247.74	108,495.48	72,330.32	72,330.32	72,330.32	72,330.32	72,330.32
Federal Revenue	8100-8299	352,977.00	2,026.40	8,105.60	8,105.60	53,876.35	8,105.60	8,105.60	53,876.35	8,105.60
Other State Revenue	8300-8599	1,664,738.00	58,686.74	64,968.68	123,751.94	68,751.94	76,611.94	399,227.19	68,751.94	68,751.94
Other Local Revenue	8600-8799	515,844.00	18,713.80	19,824.00	69,076.84	33,684.84	33,684.84	69,076.84	33,684.84	33,684.84
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**8,504,641.00**	**328,856.39**	**396,575.47**	**777,993.87**	**677,616.46**	**639,705.71**	**1,017,303.96**	**677,616.46**	**631,845.71**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,628,741.61	105,149.66	173,496.95	260,245.42	236,586.74	241,844.23	252,359.19	252,359.19	252,359.19
Classified Salaries	2000-2999	1,559,829.67	62,393.19	93,589.78	140,384.67	140,384.67	140,384.67	116,987.23	140,384.67	140,384.67
Employee Benefits	3000-3999	1,713,589.86	68,543.59	102,815.39	154,223.09	154,223.09	154,223.09	128,519.24	154,223.09	154,223.09
Books and Supplies	4000-4999	841,441.06	21,036.03	96,765.72	37,864.85	49,645.02	92,558.52	50,486.46	33,657.64	33,657.64
Services	5000-5999	2,407,466.10	96,298.64	96,298.64	192,597.29	192,597.29	216,671.95	144,447.97	192,597.29	288,895.93
Capital Outlay	6000-6999	592,226.00	—	76,989.38	76,989.38	76,989.38	76,989.38	11,844.52	11,844.52	88,833.90
Other Outgo	7000-7499	1,949.21	162.40	162.40	162.40	162.40	162.40	162.40	162.40	162.40
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**9,745,243.51**	**353,583.52**	**640,118.26**	**862,467.09**	**850,588.59**	**922,834.23**	**704,807.01**	**785,228.80**	**958,516.83**
E. NET INCREASE/DECREASE (B - C + D)		**204,755.63**	**1,328,186.87**	**(241,013.80)**	**(84,473.23)**	**(172,972.14)**	**(283,128.53)**	**312,496.95**	**(107,612.35)**	**(326,671.12)**
F. ENDING CASH (A + E)			**4,446,378.68**	**4,205,364.88**	**4,120,891.65**	**3,947,919.51**	**3,664,790.99**	**3,977,287.93**	**3,869,675.59**	**3,543,004.46**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Cashflow Report
24-25 EPIC Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**3,118,191.81**	**3,543,004.46**	**3,399,688.70**	**3,317,801.95**	**3,051,757.45**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	5,066,953.00	468,564.01	448,973.01	448,973.01	468,564.01	—	—	5,066,953.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	904,129.00	126,578.05	63,289.00	63,289.00	63,289.04	63,289.08	—	904,129.00	—
Federal Revenue	8100-8299	352,977.00	8,105.60	53,876.35	8,105.60	8,105.60	124,476.75	—	352,977.00	—
Other State Revenue	8300-8599	1,664,738.00	186,117.19	193,751.94	68,751.94	81,096.57	205,518.11	—	1,664,738.00	—
Other Local Revenue	8600-8799	515,844.00	69,076.84	33,684.84	33,684.84	67,966.64	—	—	515,844.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**8,504,641.00**	**858,441.68**	**793,575.14**	**622,804.39**	**689,021.86**	**393,283.94**	**—**	**8,504,641.00**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,628,741.61	252,359.19	252,359.19	252,359.19	97,263.44	—	—	2,628,741.61	—
Classified Salaries	2000-2999	1,559,829.67	140,384.67	140,384.67	140,384.67	101,388.93	62,393.19	—	1,559,829.67	—
Employee Benefits	3000-3999	1,713,589.86	154,223.09	154,223.09	154,223.09	111,383.34	68,543.59	—	1,713,589.86	—
Books and Supplies	4000-4999	841,441.06	100,972.93	100,972.93	100,972.93	100,972.93	21,877.47	—	841,441.06	—
Services	5000-5999	2,407,466.10	264,821.27	144,447.97	240,746.61	192,597.29	144,447.97	—	2,407,466.10	—
Capital Outlay	6000-6999	592,226.00	88,833.90	82,911.64	—	—	—	—	592,226.00	—
Other Outgo	7000-7499	1,949.21	162.40	162.40	162.40	162.81	—	—	1,949.21	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**9,745,243.51**	**1,001,757.45**	**875,461.89**	**888,848.89**	**603,768.73**	**297,262.21**	**—**	**9,745,243.51**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**204,755.63**	**(143,315.77)**	**(81,886.75)**	**(266,044.50)**	**85,253.12**	**185,936.87**	**—**	**204,755.63**	
F. ENDING CASH (A + E)			**3,399,688.70**	**3,317,801.95**	**3,051,757.45**	**3,137,010.57**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**3,322,947.44**	

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24-25 EPIC Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	89,915.14	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	2,529.00	—	2,529.00	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**92,444.14**	**—**	**2,529.00**	**—**	**—**	**—**	**—**	**—**	**—**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(1,352,914.00)	(1,352,914.00)	—	—	—	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**(1,352,914.00)**	**(1,352,914.00)**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**1,445,358.14**	**1,352,914.00**	**2,529.00**	**—**	**—**	**—**	**—**	**—**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**204,755.63**	**1,328,186.87**	**(241,013.80)**	**(84,473.23)**	**(172,972.14)**	**(283,128.53)**	**312,496.95**	**(107,612.35)**	**(326,671.12)**
F. ENDING CASH (A + E)			**4,446,378.68**	**4,205,364.88**	**4,120,891.65**	**3,947,919.51**	**3,664,790.99**	**3,977,287.93**	**3,869,675.59**	**3,543,004.46**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	89,915.14	—	—	—	—	89,915.14	—	89,915.14	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	2,529.00	—	—	—	—	—	—	2,529.00	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**92,444.14**	**—**	**—**	**—**	**—**	**89,915.14**	**—**	**92,444.14**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(1,352,914.00)	—	—	—	—	—	—	(1,352,914.00)	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**(1,352,914.00)**	**—**	**—**	**—**	**—**	**—**	**—**	**(1,352,914.00)**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**1,445,358.14**	**—**	**—**	**—**	**—**	**89,915.14**	**—**	**1,445,358.14**	
E. NET INCREASE/DECREASE (B - C + D)		**204,755.63**	**(143,315.77)**	**(81,886.75)**	**(266,044.50)**	**85,253.12**	**185,936.87**	**—**	**204,755.63**	
F. ENDING CASH (A + E)			**3,399,688.70**	**3,317,801.95**	**3,051,757.45**	**3,137,010.57**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**3,322,947.44**	

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Fund 01

	Object Range	Budget/Beg. Balance	2025 July	August	September	October	November	December	2026 January	Feburary
A. BEGINNING CASH		**3,137,010.57**	**3,137,010.57**	**3,237,585.74**	**3,180,514.85**	**3,254,994.58**	**3,248,974.72**	**3,147,470.78**	**3,198,800.17**	**3,245,764.81**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	5,254,834.00	258,819.80	258,819.80	485,485.14	465,875.64	465,875.64	485,485.14	465,875.64	465,875.64
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	904,129.00	—	54,247.74	108,495.48	72,330.32	72,330.32	72,330.32	72,330.32	72,330.32
Federal Revenue	8100-8299	343,421.00	—	—	—	85,855.00	—	—	85,855.00	—
Other State Revenue	8300-8599	1,671,121.03	91,718.00	122,291.00	183,847.00	122,291.00	144,291.00	125,790.30	122,291.00	122,291.00
Other Local Revenue	8600-8799	486,315.54	17,326.05	17,326.05	62,946.78	31,186.89	31,186.89	62,946.78	31,186.89	31,186.89
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**8,659,820.57**	**367,863.85**	**452,684.59**	**840,774.40**	**777,538.85**	**713,683.85**	**746,552.54**	**777,538.85**	**691,683.85**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,751,751.56	55,035.03	151,346.34	272,423.40	258,664.65	258,664.65	203,629.62	258,664.65	258,664.65
Classified Salaries	2000-2999	1,411,625.00	56,465.00	80,462.63	120,693.94	120,693.94	120,693.94	120,693.94	120,693.94	120,693.94
Employee Benefits	3000-3999	1,721,775.85	68,871.03	98,141.22	147,211.84	147,211.84	147,211.84	147,211.84	147,211.84	147,211.84
Books and Supplies	4000-4999	642,382.88	26,980.08	78,370.71	53,317.78	53,317.78	37,900.59	37,900.59	40,470.12	40,470.12
Services	5000-5999	2,094,503.46	83,780.14	92,158.15	163,371.27	161,276.77	184,316.30	119,386.70	163,371.27	201,072.33
Capital Outlay	6000-6999	264,952.29	—	33,119.04	33,119.04	66,238.07	66,238.07	66,238.07	—	—
Other Outgo	7000-7499	1,949.21	162.40	162.40	162.40	162.40	162.40	162.40	162.40	162.40
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**8,888,940.25**	**291,293.68**	**533,760.48**	**790,299.66**	**807,565.44**	**815,187.79**	**695,223.15**	**730,574.21**	**768,275.27**
E. NET INCREASE/DECREASE (B - C + D)		**(43,182.84)**	**100,575.17**	**(57,070.89)**	**74,479.73**	**(6,019.86)**	**(101,503.94)**	**51,329.39**	**46,964.64**	**(76,591.42)**
F. ENDING CASH (A + E)			**3,237,585.74**	**3,180,514.85**	**3,254,994.58**	**3,248,974.72**	**3,147,470.78**	**3,198,800.17**	**3,245,764.81**	**3,169,173.39**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Fund 01

	Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**3,137,010.57**	**3,169,173.39**	**3,130,473.37**	**3,170,070.25**	**3,037,185.80**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	5,254,834.00	485,485.14	465,875.64	465,875.64	485,485.14	—	—	5,254,834.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	904,129.00	126,578.05	63,289.00	63,289.00	63,289.04	63,289.08	—	904,129.00	—
Federal Revenue	8100-8299	343,421.00	—	85,855.00	—	—	85,856.00	—	343,421.00	—
Other State Revenue	8300-8599	1,671,121.03	122,291.00	122,291.00	122,291.00	122,291.00	147,146.73	—	1,671,121.03	—
Other Local Revenue	8600-8799	486,315.54	62,946.78	31,186.89	31,186.89	62,946.78	12,755.00	—	486,315.54	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**8,659,820.57**	**797,300.96**	**768,497.53**	**682,642.53**	**734,011.96**	**309,046.81**	**—**	**8,659,820.57**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,751,751.56	258,664.65	258,664.65	258,664.65	165,105.09	93,559.55	—	2,751,751.56	—
Classified Salaries	2000-2999	1,411,625.00	120,693.94	120,693.94	125,634.63	119,988.13	63,523.13	—	1,411,625.00	—
Employee Benefits	3000-3999	1,721,775.85	147,211.84	147,211.84	147,211.84	147,211.84	82,645.24	—	1,721,775.85	—
Books and Supplies	4000-4999	642,382.88	72,589.27	59,741.61	59,741.61	59,741.61	21,841.02	—	642,382.88	—
Services	5000-5999	2,094,503.46	236,678.89	142,426.24	224,111.87	173,843.79	148,709.75	—	2,094,503.46	—
Capital Outlay	6000-6999	264,952.29	—	—	—	—	—	—	264,952.29	—
Other Outgo	7000-7499	1,949.21	162.40	162.40	162.40	162.81	—	—	1,949.21	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**8,888,940.25**	**836,000.98**	**728,900.66**	**815,526.98**	**666,053.26**	**410,278.68**	**—**	**8,888,940.25**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(43,182.84)**	**(38,700.01)**	**39,596.87**	**(132,884.45)**	**67,958.70**	**(11,316.76)**	**—**	**(43,182.84)**	
F. ENDING CASH (A + E)			**3,130,473.37**	**3,170,070.25**	**3,037,185.80**	**3,105,144.50**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**3,093,827.73**	

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Fund 01

	Object Range	Budget/Beg. Balance	2025 July	August	September	October	November	December	2026 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	89,915.11	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	393,283.94	98,321.00	98,321.00	98,321.00	98,320.94	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**483,199.05**	**98,321.00**	**98,321.00**	**98,321.00**	**98,320.94**	**—**	**—**	**—**	**—**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	297,262.21	74,316.00	74,316.00	74,316.00	74,314.21	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**297,262.21**	**74,316.00**	**74,316.00**	**74,316.00**	**74,314.21**	**—**	**—**	**—**	**—**
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**185,936.84**	**24,005.00**	**24,005.00**	**24,005.00**	**24,006.73**	**—**	**—**	**—**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(43,182.84)**	**100,575.17**	**(57,070.89)**	**74,479.73**	**(6,019.86)**	**(101,503.94)**	**51,329.39**	**46,964.64**	**(76,591.42)**
F. ENDING CASH (A + E)			**3,237,585.74**	**3,180,514.85**	**3,254,994.58**	**3,248,974.72**	**3,147,470.78**	**3,198,800.17**	**3,245,764.81**	**3,169,173.39**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Fund 01

	Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	89,915.11	—	—	—	—	89,915.11	—	89,915.11	
Accounts Receivable	9200-9299	393,283.94	—	—	—	—	—	—	393,283.94	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**483,199.05**	**—**	**—**	**—**	**—**	**89,915.11**	**—**	**483,199.05**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	297,262.21	—	—	—	—	—	—	297,262.21	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**297,262.21**	**—**	**—**	**—**	**—**	**—**	**—**	**297,262.21**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**185,936.84**	**—**	**—**	**—**	**—**	**89,915.11**	**—**	**185,936.84**	
E. NET INCREASE/DECREASE (B - C + D)		**(43,182.84)**	**(38,700.01)**	**39,596.87**	**(132,884.45)**	**67,958.70**	**(11,316.76)**	**—**	**(43,182.84)**	
F. ENDING CASH (A + E)			**3,130,473.37**	**3,170,070.25**	**3,037,185.80**	**3,105,144.50**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**3,093,827.73**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 192,076.70
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 4,488,494.09

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.28%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 337,664.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 136,109.78

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	3,219.09
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	16,003.01
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	12,648.59
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	505,644.68
9. Carry-Forward Adjustment (Part IV, Line F)	175,692.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	681,337.60
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,309,522.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,013,374.15
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	337,256.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	25,705.37
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,413.75
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	73,925.39
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	357,899.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	743,512.21
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	6,862,608.58
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.37%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.93%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	505,644.68
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(61,623.76)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.91%) times Part III, Line B19); zero if negative	175,692.92
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.91%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	175,692.92
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	175,692.92

Approved indirect cost rate:	3.91%
Highest rate used in any program:	3.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	548,551.68	21,448.00	3.91%
01	3010	114,069.00	4,460.00	3.91%
01	3225	26,280.00	976.00	3.71%
01	3310	61,357.00	2,307.00	3.76%
01	3327	4,357.00	169.00	3.88%
01	4035	18,823.00	705.00	3.75%
01	4127	6,211.00	242.00	3.90%
01	4201	10,284.00	400.00	3.89%
01	4203	37,541.00	1,466.00	3.91%
01	5310	0.00	11,891.00	N/A
01	6010	195,820.00	7,649.00	3.91%
01	6053	73,622.00	2,877.00	3.91%
01	6266	33,459.00	1,308.00	3.91%
01	6500	348,381.00	13,559.00	3.89%
01	6546	29,034.00	1,132.00	3.90%
01	6762	79,419.00	3,104.00	3.91%
01	7435	89,382.00	3,494.00	3.91%
01	9010	16,927.96	620.00	3.66%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	16,584.81		94,933.85	111,518.66
2. State Lottery Revenue	8560	70,306.00		28,599.00	98,905.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		86,890.81	0.00	123,532.85	210,423.66
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	68,798.44		51,487.85	120,286.29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	16,439.37			16,439.37
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		85,237.81	0.00	51,487.85	136,725.66
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,653.00	0.00	72,045.00	73,698.00

D. COMMENTS:

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

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

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	8,173,226.64
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	675,265.00
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	1,413.75
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	258,977.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				260,390.75
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,237,570.89

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	380.30
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,031.21

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.)	5,785,931.14	16,540.21
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)	5,785,931.14	16,540.21
B. Required effort (Line A.2 times 90%)	5,207,338.03	14,886.19
C. Current year expenditures (Line I.E and Line II.B)	7,237,570.89	19,031.21
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Empowering Possibilities International Charter **Yolo County**

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

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IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

Empowering Possibilities International Charter **Yolo County**

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of $1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	($1,407,676.29)

Explanation: GCC is working with SCOE to get these balances corrected, PERS and STRS were incorrectly posted by the County.

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Charter Number: 1949

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official

(Original signature required)

Printed Name: Omaira Reyna Title: CBO

For additional information on the budget report, please contact:

Charter School Contact:

Omaira Reyna

Name

Chief Business Official

Title

(916)286-5142

Telephone

omaira.reyna@gcccharters.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,258,486.00	0.00	5,258,486.00	5,447,892.00	0.00	5,447,892.00	3.6%
2) Federal Revenue		8100-8299	0.00	337,991.00	337,991.00	0.00	343,039.00	343,039.00	1.5%
3) Other State Revenue		8300-8599	82,657.00	1,084,245.00	1,166,902.00	83,185.00	377,621.00	460,806.00	-60.5%
4) Other Local Revenue		8600-8799	199,427.00	362,197.81	561,624.81	196,133.00	309,970.00	506,103.00	-9.9%
5) TOTAL, REVENUES			5,540,570.00	1,784,433.81	7,325,003.81	5,727,210.00	1,030,630.00	6,757,840.00	-7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,630,889.96	735,397.43	2,366,287.39	1,952,629.22	1,024,047.89	2,976,677.11	25.8%
2) Classified Salaries		2000-2999	481,331.34	195,421.45	676,752.79	624,999.07	170,596.64	795,595.71	17.6%
3) Employee Benefits		3000-3999	810,206.65	370,221.03	1,180,427.68	949,148.00	420,985.97	1,370,133.97	16.1%
4) Books and Supplies		4000-4999	287,922.97	127,178.93	415,101.90	236,783.26	184,135.98	420,919.24	1.4%
5) Services and Other Operating Expenditures		5000-5999	1,137,838.42	523,595.97	1,661,434.39	1,207,065.94	336,837.63	1,543,903.57	-7.1%
6) Capital Outlay		6000-6999	178,675.85	0.00	178,675.85	10,000.00	0.00	10,000.00	-94.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	1,785.97	0.00	1,785.97	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(112,027.00)	112,027.00	0.00	(127,769.00)	127,769.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,414,838.19	2,063,841.81	6,478,680.00	4,854,642.46	2,264,373.11	7,119,015.57	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,125,731.81	(279,408.00)	846,323.81	872,567.54	(1,233,743.11)	(361,175.57)	-142.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(476,363.00)	476,363.00	0.00	(864,071.00)	864,071.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(476,363.00)	476,363.00	0.00	(864,071.00)	864,071.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			649,368.81	196,955.00	846,323.81	8,496.54	(369,672.11)	(361,175.57)	-142.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,582,497.37	1,015,533.77	4,598,031.14	4,180,504.04	1,003,747.77	5,184,251.81	12.7%
b) Audit Adjustments		9793	(51,362.14)	(208,741.00)	(260,103.14)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			3,531,135.23	806,792.77	4,337,928.00	4,180,504.04	1,003,747.77	5,184,251.81	19.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,531,135.23	806,792.77	4,337,928.00	4,180,504.04	1,003,747.77	5,184,251.81	19.5%
2) Ending Balance, June 30 (E + F1e)			4,180,504.04	1,003,747.77	5,184,251.81	4,189,000.58	634,075.66	4,823,076.24	-7.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	19,320.00	0.00	19,320.00	19,320.00	0.00	19,320.00	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	1,003,747.77	1,003,747.77	0.00	634,075.66	634,075.66	-36.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,189,382.04	0.00	3,189,382.04	3,101,828.24	0.00	3,101,828.24	-2.7%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*971,802.00*		*971,802.00*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*2,217,580.04*		*2,217,580.04*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*1,067,852.34*		*1,067,852.34*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*2,033,975.90*		*2,033,975.90*	
d) Assigned									
Other Assignments		9780	647,868.00	0.00	647,868.00	711,901.56	0.00	711,901.56	9.9%
Reserve for Sustainability - 10%	0000	9780	*647,868.00*		*647,868.00*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*711,901.56*		*711,901.56*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	323,934.00	0.00	323,934.00	355,950.78	0.00	355,950.78	9.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,400,995.29	364,557.77	4,765,553.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,546.01	0.00	5,546.01				
d) with Fiscal Agent/Trustee		9135	21,676.34	0.00	21,676.34				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,428,217.64	364,557.77	4,792,775.41				
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	195,261.75	0.00	195,261.75				
2) Due to Grantor Governments		9590	27.95	0.00	27.95				
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			195,289.70	0.00	195,289.70				
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)			4,232,927.94	364,557.77	4,597,485.71				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,279,147.00	0.00	4,279,147.00	4,404,842.00	0.00	4,404,842.00	2.9%
Education Protection Account State Aid - Current Year		8012	70,098.00	0.00	70,098.00	70,178.00	0.00	70,178.00	0.1%
State Aid - Prior Years		8019	(63,631.00)	0.00	(63,631.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			4,285,614.00	0.00	4,285,614.00	4,475,020.00	0.00	4,475,020.00	4.4%
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	972,872.00	0.00	972,872.00	972,872.00	0.00	972,872.00	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			5,258,486.00	0.00	5,258,486.00	5,447,892.00	0.00	5,447,892.00	3.6%
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	57,874.00	57,874.00	0.00	59,803.00	59,803.00	3.3%
Special Education Discretionary Grants		8182	0.00	4,538.00	4,538.00	0.00	4,538.00	4,538.00	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%

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)	
Title I, Part A, Basic	3010	8290		72,208.00	72,208.00		64,147.00	64,147.00	-11.2%
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		10,076.00	10,076.00		10,076.00	10,076.00	0.0%
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%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		157,320.00	157,320.00		204,475.00	204,475.00	30.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	35,975.00	35,975.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	337,991.00	337,991.00	0.00	343,039.00	343,039.00	1.5%
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	17,862.00	0.00	17,862.00	18,316.00	0.00	18,316.00	2.5%
Lottery - Unrestricted and Instructional Materials		8560	64,795.00	26,357.00	91,152.00	64,869.00	26,387.00	91,256.00	0.1%
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%

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)	
Career Technical Education Incentive Grant Program	6387	8590		136,357.00	136,357.00		163,643.00	163,643.00	20.0%
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	921,531.00	921,531.00	0.00	187,591.00	187,591.00	-79.6%
TOTAL, OTHER STATE REVENUE			82,657.00	1,084,245.00	1,166,902.00	83,185.00	377,621.00	460,806.00	-60.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	172,075.00	0.00	172,075.00	162,217.00	0.00	162,217.00	-5.7%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	27,352.00	51,321.81	78,673.81	33,916.00	0.00	33,916.00	-56.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		310,876.00	310,876.00		309,970.00	309,970.00	-0.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			199,427.00	362,197.81	561,624.81	196,133.00	309,970.00	506,103.00	-9.9%
TOTAL, REVENUES			5,540,570.00	1,784,433.81	7,325,003.81	5,727,210.00	1,030,630.00	6,757,840.00	-7.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,421,863.16	579,951.75	2,001,814.91	1,647,129.85	832,543.75	2,479,673.60	23.9%
Certificated Pupil Support Salaries		1200	3,101.06	101,412.34	104,513.40	107,360.04	118,758.14	226,118.18	116.4%
Certificated Supervisors' and Administrators' Salaries		1300	205,920.84	40,386.67	246,307.51	198,139.33	58,775.04	256,914.37	4.3%
Other Certificated Salaries		1900	4.90	13,646.67	13,651.57	0.00	13,970.96	13,970.96	2.3%
TOTAL, CERTIFICATED SALARIES			1,630,889.96	735,397.43	2,366,287.39	1,952,629.22	1,024,047.89	2,976,677.11	25.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	335.06	160,511.42	160,846.48	98,182.00	145,091.75	243,273.75	51.2%
Classified Support Salaries		2200	80,756.73	0.00	80,756.73	85,362.57	0.00	85,362.57	5.7%
Classified Supervisors' and Administrators' Salaries		2300	87,322.06	1,427.06	88,749.12	93,431.38	1,376.00	94,807.38	6.8%
Clerical, Technical and Office Salaries		2400	281,522.75	33,482.97	315,005.72	318,756.90	18,862.06	337,618.96	7.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Classified Salaries		2900	31,394.74	0.00	31,394.74	29,266.22	5,266.83	34,533.05	10.0%
TOTAL, CLASSIFIED SALARIES			481,331.34	195,421.45	676,752.79	624,999.07	170,596.64	795,595.71	17.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	311,499.98	124,696.49	436,196.47	373,022.12	195,593.19	568,615.31	30.4%
PERS		3201-3202	140,301.75	71,905.94	212,207.69	173,749.72	47,425.86	221,175.58	4.2%
OASDI/Medicare/Alternative		3301-3302	60,460.85	25,564.63	86,025.48	76,130.89	27,899.36	104,030.25	20.9%
Health and Welfare Benefits		3401-3402	264,542.87	136,571.54	401,114.41	298,889.87	138,722.65	437,612.52	9.1%
Unemployment Insurance		3501-3502	1,656.15	465.93	2,122.08	2,789.00	597.34	3,386.34	59.6%
Workers' Compensation		3601-3602	30,420.39	11,016.50	41,436.89	23,202.00	10,747.57	33,949.57	-18.1%
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	1,324.66	0.00	1,324.66	1,364.40	0.00	1,364.40	3.0%
TOTAL, EMPLOYEE BENEFITS			810,206.65	370,221.03	1,180,427.68	949,148.00	420,985.97	1,370,133.97	16.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	7,753.87	7,753.87	0.00	35,742.87	35,742.87	361.0%
Books and Other Reference Materials		4200	7,618.54	1,948.98	9,567.52	7,837.02	1,730.00	9,567.02	0.0%
Materials and Supplies		4300	194,100.95	41,853.51	235,954.46	147,650.02	111,100.51	258,750.53	9.7%
Noncapitalized Equipment		4400	86,203.48	75,622.57	161,826.05	81,296.22	35,562.60	116,858.82	-27.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			287,922.97	127,178.93	415,101.90	236,783.26	184,135.98	420,919.24	1.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	90,888.14	90,888.14	1,208.00	56,604.00	57,812.00	-36.4%
Travel and Conferences		5200	16,561.39	48,091.44	64,652.83	18,609.79	48,045.52	66,655.31	3.1%
Dues and Memberships		5300	15,183.62	293.40	15,477.02	15,842.17	37.60	15,879.77	2.6%
Insurance		5400 - 5450	77,033.00	0.00	77,033.00	79,433.00	0.00	79,433.00	3.1%
Operations and Housekeeping Services		5500	69,195.79	0.00	69,195.79	71,395.79	0.00	71,395.79	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	533,754.37	0.00	533,754.37	550,300.99	0.00	550,300.99	3.1%
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	404,873.60	283,340.12	688,213.72	346,042.52	230,364.67	576,407.19	-16.2%
Communications		5900	21,236.65	100,982.87	122,219.52	124,233.68	1,785.84	126,019.52	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,137,838.42	523,595.97	1,661,434.39	1,207,065.94	336,837.63	1,543,903.57	-7.1%
CAPITAL OUTLAY									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	154,058.21	0.00	154,058.21	0.00	0.00	0.00	-100.0%
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	24,617.64	0.00	24,617.64	10,000.00	0.00	10,000.00	-59.4%
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			178,675.85	0.00	178,675.85	10,000.00	0.00	10,000.00	-94.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Debt Service - Interest		7438	0.00	0.00	0.00	922.98	0.00	922.98	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	862.99	0.00	862.99	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	1,785.97	0.00	1,785.97	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(112,027.00)	112,027.00	0.00	(127,769.00)	127,769.00	0.00	0.0%
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			(112,027.00)	112,027.00	0.00	(127,769.00)	127,769.00	0.00	0.0%
TOTAL, EXPENDITURES			4,414,838.19	2,063,841.81	6,478,680.00	4,854,642.46	2,264,373.11	7,119,015.57	9.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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%

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)	
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%
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	(476,363.00)	476,363.00	0.00	(864,071.00)	864,071.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(476,363.00)	476,363.00	0.00	(864,071.00)	864,071.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(476,363.00)	476,363.00	0.00	(864,071.00)	864,071.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,258,486.00	0.00	5,258,486.00	5,447,892.00	0.00	5,447,892.00	3.6%
2) Federal Revenue		8100-8299	0.00	337,991.00	337,991.00	0.00	343,039.00	343,039.00	1.5%
3) Other State Revenue		8300-8599	82,657.00	1,084,245.00	1,166,902.00	83,185.00	377,621.00	460,806.00	-60.5%
4) Other Local Revenue		8600-8799	199,427.00	362,197.81	561,624.81	196,133.00	309,970.00	506,103.00	-9.9%
5) TOTAL, REVENUES			5,540,570.00	1,784,433.81	7,325,003.81	5,727,210.00	1,030,630.00	6,757,840.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,327,520.69	1,646,022.27	3,973,542.96	2,803,828.73	1,822,793.06	4,626,621.79	16.4%
2) Instruction - Related Services	2000-2999		677,648.64	135,243.16	812,891.80	688,668.43	140,268.54	828,936.97	2.0%
3) Pupil Services	3000-3999		53,734.62	170,549.38	224,284.00	196,238.06	163,242.25	359,480.31	60.3%
4) Ancillary Services	4000-4999		25.96	0.00	25.96	25.96	2,601.11	2,627.07	10,019.7%
5) Community Services	5000-5999		201.25	0.00	201.25	201.25	0.00	201.25	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		447,837.92	112,027.00	559,864.92	431,565.12	135,468.15	567,033.27	1.3%
8) Plant Services	8000-8999		907,869.11	0.00	907,869.11	732,328.94	0.00	732,328.94	-19.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	1,785.97	0.00	1,785.97	New
10) TOTAL, EXPENDITURES			4,414,838.19	2,063,841.81	6,478,680.00	4,854,642.46	2,264,373.11	7,119,015.57	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,125,731.81	(279,408.00)	846,323.81	872,567.54	(1,233,743.11)	(361,175.57)	-142.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(476,363.00)	476,363.00	0.00	(864,071.00)	864,071.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(476,363.00)	476,363.00	0.00	(864,071.00)	864,071.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			649,368.81	196,955.00	846,323.81	8,496.54	(369,672.11)	(361,175.57)	-142.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,582,497.37	1,015,533.77	4,598,031.14	4,180,504.04	1,003,747.77	5,184,251.81	12.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	(51,362.14)	(208,741.00)	(260,103.14)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,531,135.23	806,792.77	4,337,928.00	4,180,504.04	1,003,747.77	5,184,251.81	19.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,531,135.23	806,792.77	4,337,928.00	4,180,504.04	1,003,747.77	5,184,251.81	19.5%
2) Ending Balance, June 30 (E + F1e)			4,180,504.04	1,003,747.77	5,184,251.81	4,189,000.58	634,075.66	4,823,076.24	-7.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	19,320.00	0.00	19,320.00	19,320.00	0.00	19,320.00	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	1,003,747.77	1,003,747.77	0.00	634,075.66	634,075.66	-36.8%
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	3,189,382.04	0.00	3,189,382.04	3,101,828.24	0.00	3,101,828.24	-2.7%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	*971,802.00*		*971,802.00*			*0.00*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760	*2,217,580.04*		*2,217,580.04*			*0.00*	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			*0.00*	*1,067,852.34*		*1,067,852.34*	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			*0.00*	*2,033,975.90*		*2,033,975.90*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	647,868.00	0.00	647,868.00	711,901.56	0.00	711,901.56	9.9%
Reserve for Sustainability - 10%	0000	9780	*647,868.00*		*647,868.00*			*0.00*	
Reserve for Sustainability - 10%	0000	9780			*0.00*	*711,901.56*		*711,901.56*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	323,934.00	0.00	323,934.00	355,950.78	0.00	355,950.78	9.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6300	Lottery: Instructional Materials	21,489.00	0.00
6383	Golden State Pathways Progam	577,000.00	432,750.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	16,027.00	0.00
7339	Dual Enrollment Opportunities	100,000.00	76,491.00
7412	A-G Access/Success Grant	67,407.00	45,517.00
7413	A-G Learning Loss Mitigation Grant	73,219.66	63,380.66
7435	Learning Recovery Emergency Block Grant	53,164.00	0.00
7810	Other Restricted State	6,929.00	0.00
9010	Other Restricted Local	88,512.11	15,937.00
Total, Restricted Balance		1,003,747.77	634,075.66

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	350.49	350.49	350.49	350.89	350.89	350.89
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	350.49	350.49	350.49	350.89	350.89	350.89
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	350.49	350.49	350.49	350.89	350.89	350.89

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Multiyear Projection
24-25 SAVA EGUSD Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,447,892.00	2.60%	5,589,743.00	2.37%	5,722,408.00
2. Federal Revenues	8100-8299	343,039.00	-56.69%	148,564.00	0.00%	148,564.00
3. Other State Revenues	8300-8599	460,806.00	-57.46%	196,038.19	0.38%	196,782.80
4. Other Local Revenues	8600-8799	506,103.00	-6.25%	474,455.43	-0.49%	472,132.52
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6.Total(Sum lines A1 thru A5)		**6,757,840.00**	**-5.16%**	**6,408,800.62**	**2.05%**	**6,539,887.32**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		2,976,677.11	- - -	2,976,677.11	- - -	3,109,306.36
b. Step & Column Adjustment		- - -	- - -	104,183.72	- - -	108,825.72
c. Cost-of-Living Adjustment		- - -	- - -	46,212.90	- - -	48,271.97
d. Other Adjustment		- - -	- - -	(17,767.37)	- - -	(389,648.61)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,976,677.11	4.46%	3,109,306.36	-7.48%	2,876,755.44
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		795,595.71	- - -	795,595.71	- - -	774,876.41
b. Step & Column Adjustment		- - -	- - -	19,889.89	- - -	19,371.91
c. Cost-of-Living Adjustment		- - -	- - -	12,232.31	- - -	11,913.73
d. Other Adjustment		- - -	- - -	(52,841.50)	- - -	(31,366.45)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	795,595.71	-2.60%	774,876.41	-0.01%	774,795.60
3. Employee Benefits	3000-3999	1,370,133.97	2.13%	1,399,257.44	-3.27%	1,353,438.84
4. Books and Supplies	4000-4999	420,919.24	-8.99%	383,089.57	-37.78%	238,368.30
5. Services and Other Operating Expenditures	5000-5999	1,543,903.57	-11.62%	1,364,560.53	-5.85%	1,284,743.17
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,785.97	0.00%	1,785.97	0.00%	1,785.97
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	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**7,119,015.57**	**-1.07%**	**7,042,876.28**	**-7.14%**	**6,539,887.32**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(361,175.57)**	**- - -**	**(634,075.66)**	**- - -**	**0.00**
D. FUND BALANCE						

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Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	5,184,251.81	-6.97%	4,823,076.24	-13.15%	4,189,000.58
2. Ending Fund Balance		4,823,076.24	- - -	4,189,000.58	- - -	4,189,000.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	19,320.00	0.00%	19,320.00	0.00%	19,320.00
b. Restricted	9740	634,075.66	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	3,101,828.24	0.37%	3,113,249.14	2.42%	3,188,697.48
Facility Acquisition, Construction, and Maintenance - 15%		1,067,852.34	- - -	1,056,431.45	- - -	980,983.11
Facility Acquisition, Construction, and Maintenance - Above the 15%		2,033,975.90	- - -	2,056,817.69	- - -	2,207,714.37
d. Assigned						
1. Other Assignments	9780	711,901.56	-1.07%	704,287.63	-7.14%	653,988.73
Reserve for Sustainability - 10%		711,901.56	- - -	704,287.63	- - -	653,988.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	355,950.78	-1.07%	352,143.81	-7.14%	326,994.37
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	355,950.78	- - -	352,143.81	- - -	326,994.37
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		355,950.78	- - -	352,143.81	- - -	326,994.37
4. Total Available Reserves - by Percent		5.00%	- - -	5.00%	- - -	5.00%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,119,015.57	- - -	7,042,876.28	- - -	6,539,887.32

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Multiyear Projection
24-25 SAVA EGUSD Adopted
Combined

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. Reserve Methodology Selection (Local)		Standard	- - -	Standard	- - -	Standard
c. Reserve Standard Percentage Level		4.00%	- - -	4.00%	- - -	4.00%
d. Reserve Standard - By Percent (Line F1a times F1c)		284,760.62	- - -	281,715.05	- - -	261,595.49
e. Reserve Standard - By Amount		87,000.00	- - -	87,000.00	- - -	87,000.00
f. Reserve Standard (Greater of F1d or F1e)		284,760.62	- - -	281,715.05	- - -	261,595.49
g. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	- - -	MET	- - -	MET

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Multiyear Projection
24-25 SAVA EGUSD Adopted
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,447,892.00	2.60%	5,589,743.00	2.37%	5,722,408.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	83,185.00	0.27%	83,412.27	0.05%	83,450.65
4. Other Local Revenues	8600-8799	196,133.00	-16.14%	164,485.43	-1.41%	162,162.52
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	(864,071.00)	-32.05%	(587,147.48)	7.64%	(631,993.88)
6.Total(Sum lines A1 thru A5)		**4,863,139.00**	**7.97%**	**5,250,493.22**	**1.63%**	**5,336,027.29**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		1,952,629.22	- - -	1,952,629.22	- - -	2,175,536.62
b. Step & Column Adjustment		- - -	- - -	68,342.02	- - -	76,143.78
c. Cost-of-Living Adjustment		- - -	- - -	30,314.56	- - -	33,775.20
d. Other Adjustment		- - -	- - -	124,250.82	- - -	(43,809.87)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,952,629.22	11.42%	2,175,536.62	3.04%	2,241,645.73
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		624,999.07	- - -	624,999.07	- - -	671,275.49
b. Step & Column Adjustment		- - -	- - -	15,624.97	- - -	16,781.89
c. Cost-of-Living Adjustment		- - -	- - -	9,609.37	- - -	10,320.87
d. Other Adjustment		- - -	- - -	21,042.08	- - -	(30,000.00)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	624,999.07	7.40%	671,275.49	-0.43%	668,378.25
3. Employee Benefits	3000-3999	949,148.00	7.48%	1,020,126.83	5.61%	1,077,308.66
4. Books and Supplies	4000-4999	236,783.26	1.94%	241,369.10	-18.80%	196,000.45
5. Services and Other Operating Expenditures	5000-5999	1,207,065.94	2.66%	1,239,222.95	-2.17%	1,212,306.82
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,785.97	0.00%	1,785.97	0.00%	1,785.97
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(127,769.00)	-14.83%	(108,823.74)	-34.39%	(71,398.59)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**4,854,642.46**	**8.15%**	**5,250,493.22**	**1.63%**	**5,336,027.29**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**8,496.54**	**- - -**	**0.00**	**- - -**	**0.00**
D. FUND BALANCE						

SAVA - Sacramento Academic and Vocational Academy - EGUSD
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Multiyear Projection
24-25 SAVA EGUSD Adopted
Unrestricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	4,180,504.04	0.20%	4,189,000.58	0.00%	4,189,000.58
2. Ending Fund Balance		4,189,000.58	- - -	4,189,000.58	- - -	4,189,000.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	19,320.00	0.00%	19,320.00	0.00%	19,320.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	3,101,828.24	0.37%	3,113,249.14	2.42%	3,188,697.48
Facility Acquisition, Construction, and Maintenance - 15%		1,067,852.34	- - -	1,056,431.45	- - -	980,983.11
Facility Acquisition, Construction, and Maintenance - Above the 15%		2,033,975.90	- - -	2,056,817.69	- - -	2,207,714.37
d. Assigned						
1. Other Assignments	9780	711,901.56	-1.07%	704,287.63	-7.14%	653,988.73
Reserve for Sustainability - 10%		711,901.56	- - -	704,287.63	- - -	653,988.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	355,950.78	-1.07%	352,143.81	-7.14%	326,994.37
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	- - -	0.00	- - -	0.00
b. Reserve for Economic Uncertainty	9789	355,950.78	- - -	352,143.81	- - -	326,994.37
c. Unassigned/Unappropriated	9790	0.00	- - -	0.00	- - -	0.00
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	- - -	0.00	- - -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		355,950.78	- - -	352,143.81	- - -	326,994.37

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Multiyear Projection
24-25 SAVA EGUSD Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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	343,039.00	-56.69%	148,564.00	0.00%	148,564.00
3. Other State Revenues	8300-8599	377,621.00	-70.17%	112,625.92	0.63%	113,332.15
4. Other Local Revenues	8600-8799	309,970.00	0.00%	309,970.00	0.00%	309,970.00
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	864,071.00	-32.05%	587,147.48	7.64%	631,993.88
6.Total(Sum lines A1 thru A5)		**1,894,701.00**	**-38.87%**	**1,158,307.40**	**3.93%**	**1,203,860.03**
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		1,024,047.89	- - -	1,024,047.89	- - -	933,769.74
b. Step & Column Adjustment		- - -	- - -	35,841.70	- - -	32,681.94
c. Cost-of-Living Adjustment		- - -	- - -	15,898.34	- - -	14,496.77
d. Other Adjustment		- - -	- - -	(142,018.19)	- - -	(345,838.74)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,024,047.89	-8.82%	933,769.74	-31.98%	635,109.71
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		170,596.64	- - -	170,596.64	- - -	103,600.92
b. Step & Column Adjustment		- - -	- - -	4,264.92	- - -	2,590.02
c. Cost-of-Living Adjustment		- - -	- - -	2,622.94	- - -	1,592.86
d. Other Adjustment		- - -	- - -	(73,883.58)	- - -	(1,366.45)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	170,596.64	-39.27%	103,600.92	2.72%	106,417.35
3. Employee Benefits	3000-3999	420,985.97	-9.94%	379,130.61	-27.17%	276,130.18
4. Books and Supplies	4000-4999	184,135.98	-23.03%	141,720.47	-70.10%	42,367.85
5. Services and Other Operating Expenditures	5000-5999	336,837.63	-62.79%	125,337.58	-42.21%	72,436.35
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	127,769.00	-14.83%	108,823.74	-34.39%	71,398.59
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		- - -	- - -	0.00	- - -	0.00
11. Total (Sum lines B1-B10)		**2,264,373.11**	**-20.84%**	**1,792,383.06**	**-32.83%**	**1,203,860.03**
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		**(369,672.11)**	**- - -**	**(634,075.66)**	**- - -**	**0.00**
D. FUND BALANCE						

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Multiyear Projection
24-25 SAVA EGUSD Adopted
Restricted

Fund 01

Description	Object Codes	2024-25 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Beginning Fund Balance	9791-9795	1,003,747.77	-36.83%	634,075.66	-100.00%	0.00
2. Ending Fund Balance		634,075.66	- - -	0.00	- - -	0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	634,075.66	-100.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	- - -	- - -	- - -	- - -	- - -
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		- - -	- - -	- - -	- - -	- - -
a. Stabilization Arrangements	9750	- - -	- - -	- - -	- - -	- - -
b. Reserve for Economic Uncertainty	9789	- - -	- - -	- - -	- - -	- - -
c. Unassigned/Unappropriated	9790	- - -	- - -	- - -	- - -	- - -
3. Total Available Reserves - by Amount		- - -	- - -	- - -	- - -	- - -
4. Total Available Reserves - by Percent		- - -	- - -	- - -	- - -	- - -

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Multiyear Projection
24-25 SAVA EGUSD Adopted
Assumptions

Fund 01

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
State Rates			
State Categorical COLA	1.0700%	2.9300%	3.0800%
California CPI	3.1000%	2.8600%	2.8700%
California Lottery - Base	$177.00	$177.00	$177.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	$72.00	$72.00	$72.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%
Applied Change Rate		2.0333%	1.4493%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	$4,404,842.00	$4,547,051.00	$4,680,194.00
LCFF Sources - Education Protection Account, Current Year	$70,178.00	$69,820.00	$69,342.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	$972,872.00	$972,872.00	$972,872.00
Certificated Staff Step & Column	3.5000%	3.5000%	3.5000%
Certificated COLA	1.0000%	1.5000%	1.5000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	2.5000%	2.5000%	2.5000%
Classified COLA	1.0000%	1.5000%	1.5000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	1.0000%	1.5000%	1.5000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	1.0000%	1.5000%	1.5000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
Classified Health & Welfare Percent Change	3.0000%	3.0000%	3.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	1.4500%	1.4500%	1.4500%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Local Rates			
Classified OASDI/Classified Medicare/Alternative Rate Change	7.6500%	7.6500%	7.6500%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0500%	0.0500%	0.0500%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.9000%	0.9000%	0.9000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	$0.00	$0.00	$0.00
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
User-defined Rates and Values			
Certificated Other Benefits Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Unrestricted - Other Financing Uses	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Expenditures	$0.00	$0.00	$0.00
Other Adjustments - Restricted - Other Financing Uses	$0.00	$0.00	$0.00

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Cashflow Report
24-25 SAVA EGUSD Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
A. BEGINNING CASH		**4,765,553.06**	**4,765,553.06**	**4,805,759.73**	**4,709,818.72**	**4,639,590.06**	**4,583,360.79**	**4,502,879.93**	**4,571,208.82**	**4,573,076.96**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	4,475,020.00	220,242.10	220,242.10	413,980.28	396,435.78	396,435.78	413,980.28	396,435.78	396,435.78
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	972,872.00	—	58,372.32	116,744.64	77,829.76	77,829.76	77,829.76	77,829.76	77,829.76
Federal Revenue	8100-8299	343,039.00	—	—	—	85,760.00	—	—	85,760.00	—
Other State Revenue	8300-8599	460,806.00	6,198.50	6,198.50	7,317.30	7,317.30	66,544.30	81,131.30	7,317.30	48,228.30
Other Local Revenue	8600-8799	506,103.00	18,298.50	18,298.50	71,251.55	30,697.30	30,697.30	71,251.55	30,797.30	30,797.30
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**6,757,840.00**	**244,739.10**	**303,111.42**	**609,293.77**	**598,040.14**	**571,507.14**	**644,192.89**	**598,140.14**	**553,291.14**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,976,677.11	15,192.00	162,914.00	294,531.00	270,613.00	275,167.00	267,901.00	267,901.00	267,901.00
Classified Salaries	2000-2999	795,595.71	61,682.00	45,234.00	68,011.00	69,931.00	69,086.00	71,060.00	71,060.00	71,060.00
Employee Benefits	3000-3999	1,370,133.97	10,987.00	72,918.00	129,187.00	124,330.00	124,676.00	123,312.00	123,312.00	123,312.00
Books and Supplies	4000-4999	420,919.24	6,096.00	6,664.00	18,316.00	20,647.00	46,799.00	24,807.00	7,138.00	7,217.00
Services	5000-5999	1,543,903.57	61,753.00	62,322.00	120,477.00	119,748.00	136,082.00	88,606.00	121,683.00	194,696.00
Capital Outlay	6000-6999	10,000.00	—	—	—	—	—	—	5,000.00	5,000.00
Other Outgo	7000-7499	1,785.97	—	178.00	178.00	178.00	178.00	178.00	178.00	178.00
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**7,119,015.57**	**155,710.00**	**350,230.00**	**630,700.00**	**605,447.00**	**651,988.00**	**575,864.00**	**596,272.00**	**669,364.00**
E. NET INCREASE/DECREASE (B - C + D)		**(529,242.91)**	**40,206.67**	**(95,941.01)**	**(70,228.66)**	**(56,229.27)**	**(80,480.86)**	**68,328.89**	**1,868.14**	**(116,072.86)**
F. ENDING CASH (A + E)			**4,805,759.73**	**4,709,818.72**	**4,639,590.06**	**4,583,360.79**	**4,502,879.93**	**4,571,208.82**	**4,573,076.96**	**4,457,004.10**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Cashflow Report
24-25 SAVA EGUSD Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH		**4,765,553.06**	**4,457,004.10**	**4,404,920.30**	**4,360,390.69**	**4,209,887.11**	**—**	**—**	**—**	**—**
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	4,475,020.00	413,980.28	396,435.78	396,435.78	413,980.28	—	—	4,475,020.00	—
Property Taxes	8020-8079	0.00	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	972,872.00	136,202.07	68,101.01	68,101.01	68,101.05	68,101.09	—	972,872.00	—
Federal Revenue	8100-8299	343,039.00	—	85,760.00	—	—	85,759.00	—	343,039.00	—
Other State Revenue	8300-8599	460,806.00	30,131.30	7,317.30	48,228.30	30,115.30	114,761.00	—	460,806.00	—
Other Local Revenue	8600-8799	506,103.00	71,351.55	30,797.30	30,797.30	71,067.55	—	—	506,103.00	—
Interfund Transfers in	8910-8929	0.00	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		**6,757,840.00**	**651,665.20**	**588,411.39**	**543,562.39**	**583,264.18**	**268,621.09**	**—**	**6,757,840.00**	**—**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,976,677.11	267,901.00	267,901.00	267,901.00	267,901.00	82,953.11	—	2,976,677.11	—
Classified Salaries	2000-2999	795,595.71	71,060.00	71,060.00	71,060.00	55,291.71	—	—	795,595.71	—
Employee Benefits	3000-3999	1,370,133.97	123,312.00	123,312.00	123,312.00	123,312.00	44,851.97	—	1,370,133.97	—
Books and Supplies	4000-4999	420,919.24	65,995.00	65,995.00	65,995.00	65,995.00	19,255.24	—	420,919.24	—
Services	5000-5999	1,543,903.57	175,303.00	104,495.00	165,614.00	113,278.00	79,846.57	—	1,543,903.57	—
Capital Outlay	6000-6999	10,000.00	—	—	—	—	—	—	10,000.00	—
Other Outgo	7000-7499	1,785.97	178.00	178.00	183.97	—	—	—	1,785.97	—
Interfund Transfers Out	7600-7629	0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		**7,119,015.57**	**703,749.00**	**632,941.00**	**694,065.97**	**625,777.71**	**226,906.89**	**—**	**7,119,015.57**	**—**
E. NET INCREASE/DECREASE (B - C + D)		**(529,242.91)**	**(52,083.80)**	**(44,529.61)**	**(150,503.58)**	**(42,513.53)**	**68,936.56**	**—**	**(529,242.91)**	
F. ENDING CASH (A + E)			**4,404,920.30**	**4,360,390.69**	**4,209,887.11**	**4,167,373.59**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**4,236,310.15**	

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Cashflow Report
24-25 SAVA EGUSD Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	2025 January	Feburary
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	27,222.36	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**27,222.36**	—	—	—	—	—	—	—	—
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	195,289.70	48,822.43	48,822.43	48,822.43	48,822.41	—	—	—	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		**195,289.70**	**48,822.43**	**48,822.43**	**48,822.43**	**48,822.41**	—	—	—	—
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		**(168,067.34)**	**(48,822.43)**	**(48,822.43)**	**(48,822.43)**	**(48,822.41)**	—	—	—	—
E. NET INCREASE/DECREASE (B - C + D)		**(529,242.91)**	**40,206.67**	**(95,941.01)**	**(70,228.66)**	**(56,229.27)**	**(80,480.86)**	**68,328.89**	**1,868.14**	**(116,072.86)**
F. ENDING CASH (A + E)			**4,805,759.73**	**4,709,818.72**	**4,639,590.06**	**4,583,360.79**	**4,502,879.93**	**4,571,208.82**	**4,573,076.96**	**4,457,004.10**
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

SAVA - Sacramento Academic and Vocational Academy - EGUSD
34-67314-0137281

Cashflow Report
24-25 SAVA EGUSD Adopted
Base Year 2024-25

Fund 01

	Object Range	Budget/Beg. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	27,222.36	—	—	—	—	27,222.36	—	27,222.36	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	—	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**27,222.36**	**—**	**—**	**—**	**—**	**27,222.36**	**—**	**27,222.36**	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	195,289.70	—	—	—	—	—	—	195,289.70	
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		**195,289.70**	**—**	**—**	**—**	**—**	**—**	**—**	**195,289.70**	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		**(168,067.34)**	**—**	**—**	**—**	**—**	**27,222.36**	**—**	**(168,067.34)**	
E. NET INCREASE/DECREASE (B - C + D)		**(529,242.91)**	**(52,083.80)**	**(44,529.61)**	**(150,503.58)**	**(42,513.53)**	**68,936.56**	**—**	**(529,242.91)**	
F. ENDING CASH (A + E)			**4,404,920.30**	**4,360,390.69**	**4,209,887.11**	**4,167,373.59**	**—**	**—**	**—**	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									**4,236,310.15**	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 181,830.84
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 4,041,637.02

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.50%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 362,255.59
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 121,603.51

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	3,875.70
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	17,430.10
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	15,305.54
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	520,470.43
9. Carry-Forward Adjustment (Part IV, Line F)	120,745.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	641,215.81
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,882,654.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	812,891.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	224,284.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	25.96
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	201.25
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	72,130.12
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	369,905.36
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	324,817.51
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	5,686,910.83
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.15%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	11.28%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	520,470.43
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(3,916.06)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.96%) times Part III, Line B19); zero if negative	120,745.38
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.96%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	120,745.38
E. Optional allocation of negative carry-forward adjustment over more than one year	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	120,745.38

Approved indirect cost rate:	6.96%
Highest rate used in any program:	6.96%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	67,510.00	4,698.00	6.96%
01	3182	92,100.00	4,520.00	4.91%
01	3213	95.00	6.00	6.32%
01	3310	54,109.00	3,765.00	6.96%
01	3327	4,243.00	295.00	6.95%
01	4035	9,420.00	656.00	6.96%
01	4127	9,350.00	650.00	6.95%
01	4203	8,488.00	589.00	6.94%
01	6266	29,989.71	2,086.00	6.96%
01	6387	127,485.00	8,872.00	6.96%
01	6388	149,583.00	5,968.00	3.99%
01	6500	626,370.36	43,563.00	6.95%
01	6546	83,340.00	4,831.00	5.80%
01	6762	147,424.00	10,260.00	6.96%
01	6770	65,680.00	656.00	1.00%
01	7412	7,165.00	428.00	5.97%
01	7413	1,666.34	114.00	6.84%
01	7435	273,388.00	19,027.00	6.96%
01	9010	15,012.13	1,043.00	6.95%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		47,766.13	47,766.13
2. State Lottery Revenue	8560	64,795.00		26,357.00	91,152.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		64,795.00	0.00	74,123.13	138,918.13
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	59,221.67		49,036.24	108,257.91
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,573.33			5,573.33
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			3,597.89	3,597.89
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		64,795.00	0.00	52,634.13	117,429.13
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	21,489.00	21,489.00

D. COMMENTS:

The amount allocated to the 5800 category is designated for instructional software used in the classroom.

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

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

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	6,478,680.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	347,068.00
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	201.25
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	178,675.85
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				178,877.10
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,952,734.90

Section II - Expenditures Per ADA	**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	350.49
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,984.04

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.)	5,338,174.98	14,674.59
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)	5,338,174.98	14,674.59
B. Required effort (Line A.2 times 90%)	4,804,357.48	13,207.13
C. Current year expenditures (Line I.E and Line II.B)	5,952,734.90	16,984.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

SAVA - Sacramento Academic and Vocational Academy - EGUSD **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES-CH - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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

SAVA - Sacramento Academic and Vocational Academy - EGUSD **Sacramento County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

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VERSION-CHECK - (**Warning**) - All versions are current. **Passed**