





**MANTECA UNIFIED** 

# SECOND INTERIM BUDGET REPORT

2024-2025









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#### **SECTION 1**

#### FINANCIAL RESULTS & ANALYSIS

SUMMARY PAGE
TOTAL REVENUE AND EXPENDITURE SUMMARY
SUMMARY – ALL FUNDS
DISTRICT CERTIFICATION OF INTERIM REPORT



#### **School Board**

Stephen J. Schluer
Cathy Pope-Gotschall
Marie Freitas
Eric Duncan
Melanie Greene
Bob Wallace
Kathy Howe

#### **District Administration**

Dr. Clark Burke, Superintendent

Roger Goatcher, Deputy Superintendent

Victoria Brunn, Chief Business and Information Officer

Jenni Andrews, Exec. Director, Elementary Education

Clara Schmiedt, Exec. Director, Secondary Education

#### **Vision**

Every student works to achieve grade level standards, feels safe and is supported to realize individual success.

#### **Mission Statement**

Through smart actions and decisions, MUSD will work together using meaningful, measurable and aligned data for all students to achieve mastery of grade level standards in all subjects based on their unique educational pathway in a safe environment inclusive of design, security and climate.

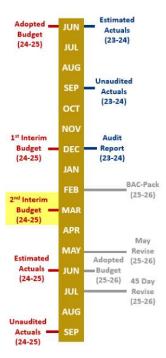
Visit Us At: www.mantecausd.net

### Manteca Unified School District 2024-2025 Second Interim Budget Report

#### **Executive Summary**

The 2024-25 Second Interim Budget Report for the Manteca Unified School District has been prepared and is being submitted to the Board of Trustees for consideration of adoption prior to submission to the San Joaquin County Office of Education by March 15, 2025. The attached budget documents demonstrate that the District will maintain reserve balances at or above the 3% minimum state standard requirement necessary for positive certification.

On January 10, 2025, Governor Newsom released the proposed 2025-26 state budget that includes \$118.9 billion in Proposition 98 funding for local educational agencies, an increase of approximately \$7.5 billion over the three-year period relative to the current year 2024 Budget Act. The budget proposal includes deposits into the Proposition 98 Rainy Day fund that was depleted as part of balancing the previous year's budget, a cost-of living adjustment (COLA) for the Local Control Funding Formula (LCFF), special education and several other categorical programs, as well as ongoing funding to support the full implementation of the transitional



kindergarten program and the Expanded Learning Opportunities Program (ELOP), and a one-time \$1.8 billion discretionary block grant to address rising costs. Districts are being directed to exercise caution before adjusting budgeting assumptions for the January proposal, as there will likely be changes when the May revise is presented as the impacts of the devastating wildfires in Southern California and the new administration at the federal level are just beginning to unfold.

The LCFF state aid payments estimated in the Multi-Year Projection presented in the report were developed using COLA at 1.07% for 2024-25, 2.43% for 2025-26, and 3.52% for 2026-27 based on the 2025-26 Governor's proposed state budget presented in January. The projection also includes revenue and costs related to the continued projected growth in enrollment across the District over the next three years, as well as the ongoing expansion of the Universal Transitional Kindergarten program, with full implementation planned for 2025-26.

As the 2024-25 Second Interim Budget Report shows with the positive certification and positive cash flow analysis, the District through careful, strategic planning continues to advance the District Vision: Every student works to achieve grade level standards, feels safe and is supported to realize individual success.

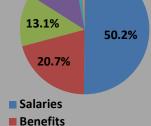
#### 2024-25 Second Interim Budget Funding Factors & More

- COLA: 1.07%
- Unduplicated as percent of enrollment: 73.04%
- Supplemental & Concentration Grant Funding: \$62.1M
- Education Protection Act: \$45.3M
- ADA used for LCFF (Funded): 23,813
- Projected P-2 ADA: 23,530.20 (not including County Program ADA)
- Enrollment: 25,247
- Ratio of ADA to Enrollment: 93.2%
- Three percent (3%) reserve for Economic Uncertainties: \$13.8M
- Cash Reserves, 75% of one month's cash flow: \$27.9M





Chart 1 -

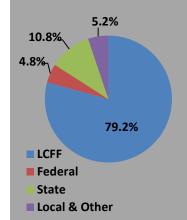


- SuppliesOperating Expenditures
- Capital Outlay ■ Other Outgo

**Chart 2 - Staffing Costs** 

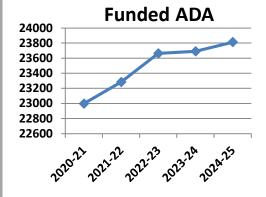






#### **Enrollment and Attendance**

The 2024-25 Second Interim Budget includes LCFF funding based on the current year enrollment and the greater of the estimated 2024-25 or actual 2023-24 P2 ADA (average ADA over the first eight months of the school year), or a rolling 3-year average. The 2024-25 certified enrollment on October 3, 2024 (Census Day) was 25,247 pupils which is an increase of 247 from the prior year. Using the prior year P-2 ratio of ADA to enrollment of 93.2%, District ADA was estimated to be 23,530.20 which combined with 282.8 for District students in County operated programs, resulted in a funded ADA estimate of 23.813 that was used in the LCFF calculation. The following graph shows the TK-12 funded ADA over the last five years including the 2024-25 projection:



#### **Expenditures**

Refer to Charts 1 and 2. Budgeted expenditures for the District's General Fund for Second Interim total \$458.6M; an increase of \$6.4M from the First Interim Budget approved in December 2024. Staffing costs average about 70.9% of the budget for a total of \$324.9M which is less than the usual 80% to 85% experienced by the District as a result of the increase in budgeted expenditures utilizing one-time categorical and final pandemic relief funds to purchase supplies, additional services, and capital expenditures. The Second Interim Budget includes certificated salaries of \$162.5M and classified salaries of \$67.6M; an increase of almost \$2M over the amount previously budgeted primarily due to vacancy fallout in both certificated and classified positions offset by the \$2,600 stipend related to employee retention recently paid out to classified staff. Employee benefits increased by \$130K related to the stipend mentioned above. Supplies and capital outlay remained relatively unchanged from the amount budgeted at First Interim, while services increased by \$3.7M mostly related to increased district premiums projected to paid to the Self-Insurance Fund 67 and expansion of the Expanded Learning Opportunities Program (ELOP). Supplemental and concentration funds used to increase and improve services for unduplicated pupils (English Learners, foster youth, socio-disadvantaged) are budgeted at

### 2024-2025 Positions (FTE) (all funds)

	2024-2025 FTE Second Interim Budget	2024-2025 FTE First Interim Budget
Certificated	1,372.1	1,372.5
Classified	1,068.3	1,053.4
SSA's	132.4	131.9
Classified Supervisory & Administrators	67	67
Certificated Administrators	101	101
Total	2,740.8	2,725.8

includes vacancies

\$62.1M, with a carryover anticipated to be \$18.6M; an increase of \$6.2M from First Interim due to the final certified unduplicated pupil percentage for the District increasing to 73%. Additional details of the changes to budgeted expenditures are included in the budget assumption workbook by object classification.

#### Revenue

Refer to Chart 3. The District's overall budgeted revenue for Second Interim has increased by \$7.6M from First Interim for a combined revenue total of \$420.4M. LCFF [state aid, local property taxes, and Education Protection Act (EPA)], is the biggest source of revenue the District receives at \$333.2M. or 79.2%. Federal and state sources remained relatively unchanged from the amount budgeted at First Interim. In addition, \$1.3M of local revenues were added to the Second Interim budget to reflect actual amounts received as of January 31, 2025, as well as a revised estimate of Special Education revenue projected by the San Joaquin County SELPA. Additional details of the changes to budgeted revenues can be found in the budget assumption workbook by object classification.

#### **Ending Balance**

The General Fund's projected ending balance for 2024-25 is \$97.3M. The majority of the fund balance is assigned or restricted; these are amounts that have been designated for a specific future purpose by the Board of Trustees. The components of the ending balance are as follow:

- Non-Spendable: \$3.7M
- Restricted Balances: \$48.4M
- Standard Deviation (200 ADA): \$3M
- Facility Upgrades/Def Maintenance: \$6.2M
- Instructional Materials (Lottery): \$3.6M
- Supplemental/Concentration (LCAP): \$18.6M
- Site One-Time Carryover: 5K
- Reserve for Economic Uncertainty: \$13.8M
- Unassigned/Unappropriated: \$1K

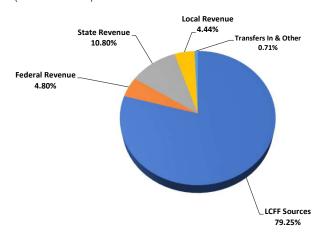
### 2024-2025 Second Interim Budget

### General Fund Revenue Summary

#### COMBINED

(% Total Resources)

Revenue by Object:	Amount
LCFF Sources	\$333,148,787
Federal Revenue	20,180,267
State Revenue	45,392,037
Local Revenue	18,671,834
Total Revenue	\$417,392,925
Transfers In & Other	3,000,000
Total Resources	\$420.392.925



**Local Revenue** 2.47%

> LCFF Sources 94.82%

#### **UNRESTRICTED**

(% Total Revenue)

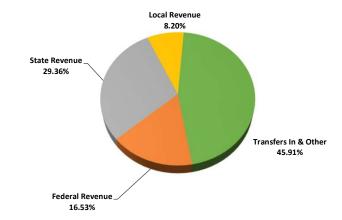
State Revenue \_

		2.72%
Revenue by Object:	Amount	Federal Revenue 0.00%
LCFF Sources	\$333,148,787	
Federal Revenue	0	
State Revenue	9,543,113	
Local Revenue	8,662,444	
Total Revenue	\$351,354,344	
Transfers In & Other	(53,054,385)	
Total Resources	\$298,299,959	

#### **RESTRICTED**

(% Total Resources)

Revenue by Object:	Amount
LCFF Sources	\$0
Federal Revenue	20,180,267
State Revenue	35,848,924
Local Revenue	10,009,390
Total Revenue	\$66,038,581
Transfers In & Other	56,054,385
Total Resources	\$122.092.966



### 2024-2025 Second Interim Budget

### General Fund Expenditure Summary

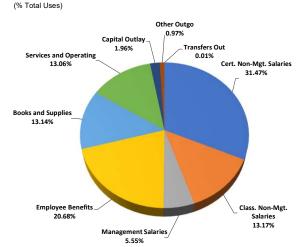
#### COMBINED

Expenditures by Object: Amount \$144,288,102 Cert. Non-Mgt. Salaries Class. Non-Mgt. Salaries 60,383,345 Management Salaries 25,431,716 Employee Benefits 94,818,293 Books and Supplies 60,276,469 Services and Operating 59,884,589 8,996,193 Capital Outlay Other Outgo 4,438,506

Total Expenditures \$458,517,213

40,000 Total Uses \$458,557,213

Transfers Out



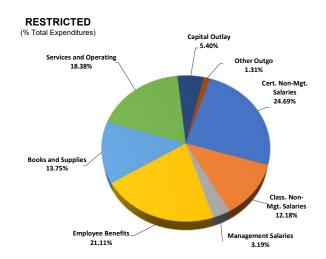
#### UNRESTRICTED

(% Total Expenditures)

Expenditures by Object:	Amount
Cert. Non-Mgt. Salaries	\$104,399,046
Class. Non-Mgt. Salaries	40,711,937
Management Salaries	20,280,029
Employee Benefits	60,710,660
Books and Supplies	38,059,262
Services and Operating	30,198,990
Capital Outlay	276,446
Other Outgo	2,329,462
Total Expenditures	\$296,965,832
Transfers Out	40,000
Total Uses	\$297,005,832

	Capital Outlay_ 0.09%	Other Outgo 0.78%	
Services and Operatin	e .		Cert. Non-Mgt.
10.17%	•		Salaries
Books and Suppl <u>ies</u>			35.16%
12.82%			
Employee Benefits _			
20.44%			
			Class. Non-Mgt. Salaries
	/	/	13.71%
Ma	nagement Salaries 6.83%		

Expenditures by Object:	Amount
Cert. Non-Mgt. Salaries	\$39,889,056
Class. Non-Mgt. Salaries	19,671,408
Management Salaries	5,151,687
Employee Benefits	34,107,633
Books and Supplies	22,217,207
Services and Operating	29,685,599
Capital Outlay	8,719,747
Other Outgo	2,109,044
Total Expenditures	\$161,551,381
Transfers Out	0
Total Uses	\$161,551,381



# Manteca Unified School District Summary - All Funds 2024-2025 Second Interim Budget

					Projected
		Beginning	Budgeted	Budgeted	Ending
Fund	Fund Description	Balance	Revenue	Expenses	Balance
6	General Fund	135,461,361	420,392,925	(458.557.213)	97,297,073
ά α	Student Activity Fund	1 870 049	6 05/	(50 020)	1817 731
2 5	Adult Education Fund	750 646	2,007	(203,572)	67 180
12	Child Development Fund	935,666	2,308,128	(2,268,128)	975,666
13	Cafeteria Special Reserve Fund	27,155,471	26,260,688	(26,961,329)	26,454,830
17	Special Reserve Fund for Other Than Capital Outlay Projects	62,659,812	88,874	•	62,748,686
20	Special Reserve Fund for Postemployment Benefits	13,470,946	240,000	(3,000,000)	10,710,946
7	Building Fund	119,077,335	11,222,660	(91,100,502)	39,199,493
25	Capital Facilities Fund (Developer Fees)	59,499,704	11,709,131	(33,716,453)	37,492,382
35	County School Facilities Fund	33,297	7,784,433	•	7,817,730
40	Special Reserve Fund for Capital Outlay Projects	61,953,124	2,066,285	(39,792,596)	24,226,813
49	Capital Project Fund for Blended Component Units	48,307,295	41,985,988	(11,427,358)	78,865,925
51	Building Interest & Redemption	37,281,964	49,724,952	(24,965,666)	62,041,250
25	Debt Service Blended Component Fund	4,014,988	3,953,344	(3,912,896)	4,055,436
63	Other Enterprise (Farm)	17,091	71,709	(68,149)	20,651
<b>6</b> 7	Self Insurance Fund (Risk Management)	•	1,241,458	(1,241,458)	
7	Retiree Benefit Fund	18,202,886	1,443,107	(72,700)	19,573,293
73	Foundation Trust Fund (Hughes)	761	-	-	761
	Total	590,192,396	582,707,698	(699,534,248)	473,365,846

### Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2024-25

39 68593 0000000 Form CI F82EBHBDXC(2024-25)

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed us sections 33129 and 42130)	ing the state-adopted Criteri	a and Standards. (Pursuant to Education Code (EC)	
Signed:	Date:		
District Superintendent or Designee	-		
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized spec	ial meeting of the governing	board.	
To the County Superintendent of Schools:			
This interim report and certification of financial condition are hereby filed by the governing board	of the school district. (Purs	uant to EC Section 42131)	
Meeting Date: March 05, 2025	Signed:		
		President of the Governing Board	
CERTIFICATION OF FINANCIAL CONDITION			
X POSITIVE CERTIFICATION			
As President of the Governing Board of this school district, I certify that based upon curr for the current fiscal year and subsequent two fiscal years.	ent projections this district w	ill meet its financial obligations	
QUALIFIED CERTIFICATION			
As President of the Governing Board of this school district, I certify that based upon curr obligations for the current fiscal year or two subsequent fiscal years.	ent projections this district n	nay not meet its financial	
NEGATIVE CERTIFICATION			
As President of the Governing Board of this school district, I certify that based upon curr obligations for the remainder of the current fiscal year or for the subsequent fiscal year.	ent projections this district w	ill be unable to meet its financial	
Contact person for additional information on the interim report:			
Name: Clark Burke, Ed.D.	Telephone:	209-858-0729	
Title: Superintendent	E-mail:	cburke@musd.net	
	-		

#### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

### Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2024-25

SUPPLEMEN	TAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?</li> </ul>		х
		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	x	
		Classified? (Section S8B, Line 1b)	х	
		Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	n/a	
		Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	х	

ADDITIONAL	FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

#### **SECTION 2**

#### STATE FORMS (SACS REPORTING SOFTWARE)

FORM 01: GENERAL FUND

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FORM 73: FOUNDATION PRIVATE-PURPOSE TRUST FUND

FORM A: AVERAGE DAILY ATTENDANCE

FORM MYP: MULTIYEAR PROJECTIONS

FORM 01 CSI: SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW

FORM TRC: TECHNICAL REVIEW CHECKS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	327,345,132.00	333,148,787.00	161,817,494.66	333,148,787.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,556,991.00	9,543,113.00	4,676,184.89	9,543,113.00	0.00	0.09
4) Other Local Revenue		8600-8799	5,916,280.00	8,662,444.00	4,964,372.16	8,662,444.00	0.00	0.0%
5) TOTAL, REVENUES			341,818,403.00	351,354,344.00	171,458,051.71	351,354,344.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	122,335,131.00	120,434,968.00	67,406,990.01	120,434,968.00	0.00	0.09
2) Classified Salaries		2000-2999	45,409,092.00	44,956,044.00	24,824,105.34	44,956,044.00	0.00	0.00
3) Employ ee Benefits		3000-3999	60,100,270.00	60,710,660.00	31,450,462.51	60,710,660.00	0.00	0.09
4) Books and Supplies		4000-4999	35,283,956.00	38,059,262.00	5,594,756.25	38,059,262.00	0.00	0.09
5) Services and Other Operating			00,200,000.00	00,000,202.00	0,004,700.20	00,000,202.00	0.00	
Expenditures		5000-5999	27,409,206.00	30,198,990.00	18,222,804.24	30,198,990.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	276,446.00	375,559.91	276,446.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,958,603.00	5,086,332.00	2,054,433.90	5,086,332.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,383,539.00)	(2,756,870.00)	(1,062,101.66)	(2,756,870.00)	0.00	0.09
9) TOTAL, EXPENDITURES			293,112,719.00	296,965,832.00	148,867,010.50	296,965,832.00		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,705,684.00	54,388,512.00	22,591,041.21	54,388,512.00		
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	40,000.00	0.00	40,000.00	0.00	0.0
2) Other Sources/Uses		7000 7020	0.00	40,000.00	0.00	40,000.00	0.00	0.0
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	(54,654,799.00)	(56,054,385.00)	(7,118,473.56)	(56,054,385.00)	0.00	0.09
4) TOTAL, OTHER FINANCING		0000 0000	(34,034,799.00)	(30,034,303.00)	(7,110,473.30)	(50,054,505.00)	0.00	0.0
SOURCES/USES			(54,654,799.00)	(53,094,385.00)	(7,118,473.56)	(53,094,385.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,949,115.00)	1,294,127.00	15,472,567.65	1,294,127.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,395,706.00	44,234,624.00		44,234,624.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			35,395,706.00	44,234,624.00		44,234,624.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			35,395,706.00	44,234,624.00		44,234,624.00		
2) Ending Balance, June 30 (E + F1e)			29,446,591.00	45,528,751.00		45,528,751.00		
Components of Ending Fund Balance								
a) Nonspendable								
		0744	45 005 00	15,205.00		15,205.00		
Revolving Cash		9711	15,005.00	13,203.00		10,200.00		
Revolving Cash Stores		9711 9712	277,029.00	235,777.00		235,777.00		
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed		0740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned			0.00	0.00		5.55		
Other Assignments		9780	15,323,073.00	31,491,215.00		31,491,215.00		
Standard Deviation (200 ADA)	0000	9780				3,000,000.00		
Facility Upgrades & Deferred Maintenance	0000	9780				6,263,000.00		
Suppl/Concentration Grant C/O	0000	9780				18,624,066.00		
Site One-Time C/O	0000	9780				5, 188.00		
Instructional Materials (Lottery)	1100	9780				3,598,961.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,805,739.00	13,756,716.00		13,756,716.00		
Unassigned/Unappropriated Amount		9790	25,745.00	838.00		838.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	181,155,243.00	199,486,229.00	107,778,045.00	199,486,229.00	0.00	0.09
Education Protection Account State Aid - Current Year		8012	76,532,682.00	45,342,419.00	22,541,159.00	45,342,419.00	0.00	0.09
State Aid - Prior Years		8019	0.00	0.00	(3,533,303.00)	0.00	0.00	0.09
Tax Relief Subventions								
Homeowners' Exemptions		8021	309,330.00	313,065.00	156,532.56	313,065.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes								
Secured Roll Taxes		8041	51,859,034.00	56,138,304.00	30,012,810.56	56,138,304.00	0.00	0.09
Unsecured Roll Taxes		8042	3,793,088.00	3,379,950.00	3,881,606.95	3,379,950.00	0.00	0.09
Prior Years' Taxes		8043	33,365.00	67,062.00	67,061.59	67,062.00	0.00	0.09
Supplemental Taxes		8044	1,781,053.00	1,910,203.00	945,329.00	1,910,203.00	0.00	0.09
Education Revenue Augmentation Fund (ERAF)		8045	13,083,445.00	13,897,288.00	0.00	13,897,288.00	0.00	0.09
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	13,941,698.00	0.00	13,941,698.00	0.00	0.09
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.09
Miscellaneous Funds (EC 41604)								
Roy alties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, LCFF Sources			328,547,240.00	334,476,218.00	161,849,241.66	334,476,218.00	0.00	0.09
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.09
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,202,108.00)	(1,327,431.00)	(31,747.00)	(1,327,431.00)	0.00	0.09
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Rev enue Limit Transfers - Prior		8099						
Years TOTAL, LCFF SOURCES			0.00 327,345,132.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE			327,343,132.00	333,146,767.00	101,617,494.00	333, 146, 767.00	0.00	0.0%
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,156,000.00	1,156,000.00	1,155,944.00	1,156,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,310,000.00	4,811,000.00	1,663,789.51	4,811,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Sources  After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,090,991.00	3,576,113.00	1,856,451.38	3,576,113.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,556,991.00	9,543,113.00	4,676,184.89	9,543,113.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	266,280.00	266,280.00	15,584.17	266,280.00	0.00	0.0%
Interest		8660	4,500,000.00	6,000,000.00	2,950,435.82	6,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,150,000.00	2,396,164.00	1,998,352.17	2,396,164.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments			0.00	0.00	0.00	0.00	0.00	0.070
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers	0000	0.00						
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments	0000	0700						
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793		0.00	0.00	0.00	0.00	
All Other Transfers In from All Others	All Other	8799	0.00					0.0%
		0799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,916,280.00	8,662,444.00	4,964,372.16	8,662,444.00	0.00	0.0%
TOTAL, REVENUES			341,818,403.00	351,354,344.00	171,458,051.71	351,354,344.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	100,966,123.00	99,186,748.00	55,312,137.53	99,186,748.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,911,900.00	4,813,760.00	2,606,349.23	4,813,760.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,652,702.00	16,035,922.00	9,280,377.53	16,035,922.00	0.00	0.0%
Other Certificated Salaries		1900	804,406.00	398,538.00	208,125.72	398,538.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			122,335,131.00	120,434,968.00	67,406,990.01	120,434,968.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,349,158.00	4,300,785.00	1,973,503.47	4,300,785.00	0.00	0.0%
Classified Support Salaries		2200	17,786,548.00	17,442,079.00	9,978,927.80	17,442,079.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,262,719.00	4,244,107.00	2,511,942.47	4,244,107.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,962,696.00	12,991,376.00	7,234,360.04	12,991,376.00	0.00	0.0%
Other Classified Salaries		2900	6,047,971.00	5,977,697.00	3,125,371.56	5,977,697.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,409,092.00	44,956,044.00	24,824,105.34	44,956,044.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,320,892.00	23,153,883.00	12,432,734.18	23,153,883.00	0.00	0.0%
PERS		3201-3202	11,123,145.00	10,979,510.00	5,892,722.98	10,979,510.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,042,750.00	5,019,170.00	2,774,097.19	5,019,170.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,463,302.00	13,343,834.00	6,742,177.48	13,343,834.00	0.00	0.0%
Unemployment Insurance		3501-3502	83,773.00	83,287.00	46,100.80	83,287.00	0.00	0.0%
Workers' Compensation		3601-3602	2,922,957.00	2,894,901.00	1,536,195.72	2,894,901.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,383,263.00	2,489,999.00	1,442,387.44	2,489,999.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,714,841.00	1,700,729.00	582,850.70	1,700,729.00	0.00	0.0%
Other Employee Benefits		3901-3902						
TOTAL, EMPLOYEE BENEFITS		550 I-580Z	1,045,347.00	1,045,347.00	1,196.02	1,045,347.00	0.00	0.0%
			60,100,270.00	60,710,660.00	31,450,462.51	60,710,660.00	0.00	0.0%
BOOKS AND SUPPLIES  Approved Textbooks and Core Curricula								
		4100	1	I .	1		I	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	15,240.00	298,150.00	313,543.43	298,150.00	0.00	0.0%
Materials and Supplies		4300	30,310,275.00	32,545,336.00	4,051,331.96	32,545,336.00	0.00	0.0%
Noncapitalized Equipment		4400	708,916.00	1,962,546.00	1,157,419.11	1,962,546.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,283,956.00	38,059,262.00	5,594,756.25	38,059,262.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,361,995.00	3,361,995.00	1,380,470.20	3,361,995.00	0.00	0.0%
Travel and Conferences		5200	820,693.00	1,073,615.00	385,037.39	1,073,615.00	0.00	0.0%
Dues and Memberships		5300	694,320.00	537,345.00	92,333.58	537,345.00	0.00	0.0%
Insurance		5400-5450	3,090,442.00	3,186,442.00	2,670,977.00	3,186,442.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,210,000.00	7,211,200.00	5,335,256.93	7,211,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	963,648.00	1,279,855.00	521,352.91	1,279,855.00	0.00	0.0%
Transfers of Direct Costs		5710	62,681.00	75,254.00	(12,757.22)	75,254.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(16,945.13)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,010,927.00	13,181,858.00	7,658,358.88	13,181,858.00	0.00	0.0%
Communications		5900	194,500.00	291,426.00	208,719.70	291,426.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,409,206.00	30,198,990.00	18,222,804.24	30,198,990.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	261,015.00	361,403.81	261,015.00	0.00	0.0%
Equipment Replacement		6500	0.00	15,431.00	14,156.10	15,431.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	276,446.00	375,559.91	276,446.00	0.00	0.0%
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	0.0%
State Special Schools  Tuition, Excess Costs, and/or Deficit		7130	0.00	0.00	39,645.00	0.00	0.00	0.0%
Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	4,958,603.00	5,086,332.00	2,014,788.90	5,086,332.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs  Special Education SELPA Transfers of Apportionments		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Apportioningnits								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7000						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments	0000	7004						
To Districts or Charter Schools	6360 6360	7221 7222						
To County Offices								
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00/
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,958,603.00	5,086,332.00	2,054,433.90	5,086,332.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,764,465.00)	(2,109,044.00)	(765,048.56)	(2,109,044.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(619,074.00)	(647,826.00)	(297,053.10)	(647,826.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,383,539.00)	(2,756,870.00)	(1,062,101.66)	(2,756,870.00)	0.00	0.0%
TOTAL, EXPENDITURES			293,112,719.00	296,965,832.00	148,867,010.50	296,965,832.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	40,000.00	0.00	40,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	40,000.00	0.00	40,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources				1				
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds			0.00	0.00	0.00	0.00	0.00	0.070
Proceeds from Certificates of								
Participation		8971	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(54,654,799.00)	(56,054,385.00)	(7,118,473.56)	(56,054,385.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(54,654,799.00)	(56,054,385.00)	(7,118,473.56)	(56,054,385.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(54,654,799.00)	(53,094,385.00)	(7,118,473.56)	(53,094,385.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,144,516.00	20,180,267.00	6,221,886.90	20,180,267.00	0.00	0.09
3) Other State Revenue		8300-8599	36,243,344.00	35,848,924.00	14,873,984.59	35,848,924.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,941,842.00	10,009,390.00	7,453,643.59	10,009,390.00	0.00	0.09
5) TOTAL, REVENUES			61,329,702.00	66,038,581.00	28,549,515.08	66,038,581.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,380,503.00	42,078,366.00	23,008,450.54	42,078,366.00	0.00	0.09
2) Classified Salaries		2000-2999	18,730,388.00	22,633,785.00	13,334,708.53	22,633,785.00	0.00	0.09
3) Employ ee Benefits		3000-3999	33,619,072.00	34,107,633.00	10,555,408.83	34,107,633.00	0.00	0.0
4) Books and Supplies		4000-4999	14,017,163.00	22,217,207.00	7,723,826.73	22,217,207.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	18,317,624.00	29,685,599.00	10,122,547.21	29,685,599.00	0.00	0.0
6) Capital Outlay		6000-6999	2,229,966.00	8,719,747.00	6,149,909.32	8,719,747.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,764,465.00	2,109,044.00	765,048.56	2,109,044.00	0.00	0.0
9) TOTAL, EXPENDITURES			128,059,181.00	161,551,381.00	71,659,899.72	161,551,381.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,729,479.00)	(95,512,800.00)	(43,110,384.64)	(95,512,800.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0
3) Contributions		8980-8999	54,654,799.00	56,054,385.00	7,118,473.56	56,054,385.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			54,654,799.00	56,054,385.00	7,118,473.56	56,054,385.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,074,680.00)	(39,458,415.00)	(35,991,911.08)	(39,458,415.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,092,266.00	91,226,737.00		91,226,737.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			53,092,266.00	91,226,737.00		91,226,737.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			53,092,266.00	91,226,737.00		91,226,737.00		
2) Ending Balance, June 30 (E + F1e)			41,017,586.00	51,768,322.00		51,768,322.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	600.00	600.00		600.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	552,567.00	1,938,160.00		1,938,160.00		
All Others		9719	0.00	1,475,961.00		1,475,961.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	40,464,419.00	48,353,601.00		48,353,601.00		
c) Committed			,,			,,		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid -		8012	0.00	0.00	0.00	0.00		
Current Year State Aid - Prior Years		9010	0.00	0.00	0.00	0.00		
		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions  Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8021		0.00		0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
		0029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Roy alties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00/
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE		0440	0.00	0.00	0.00	0.00	0.00	2.001
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,441,473.00	4,441,473.00	(718,641.45)	4,441,473.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	366,983.00	366,983.00	0.00	366,983.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260					0.00	0.070
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
			0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00/
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	169,309.00	197,190.00	0.00	197,190.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	6,287,991.00	8,754,434.00	2,771,477.10	8,754,434.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	600,000.00	848,068.00	304,945.72	848,068.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	963,187.00	1,006,819.00	371,085.08	1,006,819.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127,	8290	752 700 00	227 297 00	244 205 25	227 227 00	0.00	0.0%
Career and Technical Education	4128, 5630 3500-3599	9200	753,788.00	937,287.00	241,305.25	937,287.00	0.00	0.0%
		8290	218,741.00	204,650.00	0.00	204,650.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	343,044.00	3,423,363.00	3,251,715.20	3,423,363.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,144,516.00	20,180,267.00	6,221,886.90	20,180,267.00	0.00	0.0%
OTHER STATE REVENUE				[		1		
Other State Apportionments				[		1		
ROC/P Entitlement	ຣວຣດ	9210	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years  Special Education Master Plan	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,750,000.00	2,173,000.00	182,994.11	2,173,000.00	0.00	0.0%
Tax Relief Subventions						1		
Restricted Levies - Other				[	1	1		
			0.00	0.00	0.00	0.00	0.00	0.09
Homeowners' Exemptions		8575	0.00				1	4
		8575 8576	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions				0.00	0.00	0.00	0.00	
Homeowners' Exemptions Other Subventions/In-Lieu Taxes Pass-Through Revenues from State	6010	8576	0.00					0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	350,917.00	1,607,276.00	1,026,765.00	1,607,276.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	34,107,420.00	30,295,636.00	13,664,366.51	30,295,636.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,243,344.00	35,848,924.00	14,873,984.59	35,848,924.00	0.00	0.0%
OTHER LOCAL REVENUE			00,210,011.00	00,010,021.00	14,010,004.00	00,010,021.00	0.00	0.070
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	10,038.00	40,000.00	11,710.72	40,000.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	183,000.00	350,105.00	196,074.29	350,105.00	0.00	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,000.00	847,093.00	1,263,129.58	847,093.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,723,804.00	8,772,192.00	5,982,729.00	8,772,192.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,941,842.00	10,009,390.00	7,453,643.59	10,009,390.00	0.00	0.0%
TOTAL, REVENUES			61,329,702.00	66,038,581.00	28,549,515.08	66,038,581.00	0.00	0.0%
CERTIFICATED SALARIES			01,020,102.00	00,000,001.00	20,010,010.00	00,000,001.00	0.00	0.070
Certificated Teachers' Salaries		1100	23,301,124.00	25,606,366.00	14,160,974.06	25,606,366.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,311,775.00	7,691,076.00	4,168,080.24	7,691,076.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,845,634.00	2,189,310.00	1,326,446.04	2,189,310.00	0.00	0.0%
Other Certificated Salaries		1900						
		1900	5,921,970.00	6,591,614.00	3,352,950.20	6,591,614.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,380,503.00	42,078,366.00	23,008,450.54	42,078,366.00	0.00	0.0%
CLASSIFIED SALARIES Classified Instructional Salaries		2100	8,767,428.00	9,658,352.00	5,212,141.85	9,658,352.00	0.00	0.0%
Classified Support Salaries		2200	6,220,262.00	7,825,639.00	5,020,481.22	7,825,639.00	0.00	0.0%
Classified Supervisors' and Administrators'		2200	6,220,262.00	7,825,839.00	5,020,461.22	7,625,639.00	0.00	0.0%
Salaries		2300	2,622,311.00	2,962,377.00	1,717,437.44	2,962,377.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,062,305.00	1,574,927.00	1,195,576.06	1,574,927.00	0.00	0.0%
Other Classified Salaries		2900	58,082.00	612,490.00	189,071.96	612,490.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,730,388.00	22,633,785.00	13,334,708.53	22,633,785.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,145,359.00	20,124,168.00	3,701,425.85	20,124,168.00	0.00	0.0%
PERS		3201-3202	4,803,746.00	5,024,472.00	2,500,611.75	5,024,472.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,159,221.00	2,342,388.00	1,353,194.30	2,342,388.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,421,142.00	4,385,804.00	1,935,952.52	4,385,804.00	0.00	0.0%
Unemployment Insurance		3501-3502	29,127.00	34,823.00	18,166.58	34,823.00	0.00	0.0%
Workers' Compensation		3601-3602	1,013,251.00	1,106,962.00	605,389.40	1,106,962.00	0.00	0.0%
OPEB, Allocated		3701-3702	460,386.00	515,361.00	275,175.95	515,361.00	0.00	0.0%
OPEB, Active Employees		3751-3752	586,840.00	573,655.00	165,492.48	573,655.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,619,072.00	34,107,633.00	10,555,408.83	34,107,633.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,550,000.00	2,571,360.00	59,125.09	2,571,360.00	0.00	0.0%
Books and Other Reference Materials		4200	37,730.00	551,142.00	215,137.28	551,142.00	0.00	0.0%
Materials and Supplies		4300	7,069,320.00	10,361,129.00	2,721,777.88	10,361,129.00	0.00	0.0%
Noncapitalized Equipment		4400	3,880,451.00	8,253,914.00	4,548,240.50	8,253,914.00	0.00	0.0%
Food		4700						
FUUU		4/00	479,662.00	479,662.00	179,545.98	479,662.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,381,255.00	15,952,409.00	4,053,596.66	15,952,409.00	0.00	0.0%
Travel and Conferences		5200	635,347.00	959,618.00	365,000.81	959,618.00	0.00	0.0%
Dues and Memberships		5300	7,195.00	37,549.00	9,340.00	37,549.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	105,000.00	122,795.00	50,547.40	122,795.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	839,500.00	1,279,902.00	533,368.64	1,279,902.00	0.00	0.0%
Transfers of Direct Costs		5710	(62,681.00)	(75,254.00)	12,757.22	(75,254.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(7,253.53)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,412,008.00	11,402,441.00	5,099,363.49	11,402,441.00	0.00	0.0%
Communications		5900	0.00	6,139.00	5,826.52	6,139.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,317,624.00	29,685,599.00	10,122,547.21	29,685,599.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	62,065.00	62,065.00	62,065.00	0.00	0.0%
Land Improvements		6170	0.00	(119,240.00)	(119,240.26)	(119,240.00)	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,229,966.00	7,686,962.00	5,739,858.10	7,686,962.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	983,193.00	466,631.10	983,193.00	0.00	0.0%
Equipment Replacement		6500	0.00	106,767.00	595.38	106,767.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			2,229,966.00	8,719,747.00	6,149,909.32	8,719,747.00	0.00	0.0%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service		. 200	0.00	0.00	0.00	0.00	0.00	0.070
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,764,465.00	2,109,044.00	765,048.56	2,109,044.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,764,465.00	2,109,044.00	765,048.56	2,109,044.00	0.00	0.0%
TOTAL, EXPENDITURES			128,059,181.00	161,551,381.00	71,659,899.72	161,551,381.00	0.00	0.09
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	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	0.09
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds  Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources			3.30	0.50	0.30	0.00	0.50	0.07
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	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	0.09
(-, -, -, -, -, -, -, -, -, -, -, -, -, -			0.00	0.00	0.00	0.00	0.00	0.07

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	54,654,799.00	56,054,385.00	7,118,473.56	56,054,385.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			54,654,799.00	56,054,385.00	7,118,473.56	56,054,385.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			54,654,799.00	56,054,385.00	7,118,473.56	56,054,385.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A DEVENUE								
A. REVENUES  1) LCFF Sources		8010-8099	327,345,132.00	333,148,787.00	161,817,494.66	333,148,787.00	0.00	0.0%
2) Federal Revenue		8100-8299			6,221,886.90	20.180.267.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,144,516.00	20,180,267.00	, ,	.,,		
4) Other Local Revenue		8600-8799	44,800,335.00	45,392,037.00	19,550,169.48	45,392,037.00	0.00	0.0%
5) TOTAL, REVENUES		6000-6799	16,858,122.00	18,671,834.00	12,418,015.75	18,671,834.00	0.00	0.0%
,			403,148,105.00	417,392,925.00	200,007,566.79	417,392,925.00		
B. EXPENDITURES		1000 1000	161 715 624 00	160 512 224 00	00 415 440 55	162 512 224 00	0.00	0.00/
Classified Salaries     Classified Salaries		1000-1999	161,715,634.00	162,513,334.00	90,415,440.55	162,513,334.00	0.00	0.0%
Classified Salaries     Tomplay as Basefits		2000-2999	64,139,480.00	67,589,829.00	38,158,813.87	67,589,829.00	0.00	0.0%
3) Employee Benefits		3000-3999	93,719,342.00	94,818,293.00	42,005,871.34	94,818,293.00	0.00	0.0%
4) Books and Supplies		4000-4999	49,301,119.00	60,276,469.00	13,318,582.98	60,276,469.00	0.00	0.0%
<ol><li>Services and Other Operating Expenditures</li></ol>		5000-5999	45,726,830.00	59,884,589.00	28,345,351.45	59,884,589.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,229,966.00	8,996,193.00	6,525,469.23	8,996,193.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,958,603.00	5,086,332.00	2,054,433.90	5,086,332.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(619,074.00)	(647,826.00)	(297,053.10)	(647,826.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			421,171,900.00	458,517,213.00	220,526,910.22	458,517,213.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,023,795.00)	(41,124,288.00)	(20,519,343.43)	(41,124,288.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	40,000.00	0.00	40,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,960,000.00	0.00	2,960,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,023,795.00)	(38,164,288.00)	(20,519,343.43)	(38,164,288.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	88,487,972.00	135,461,361.00		135,461,361.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,487,972.00	135,461,361.00		135,461,361.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,487,972.00	135,461,361.00		135,461,361.00		
2) Ending Balance, June 30 (E + F1e)			70,464,177.00	97,297,073.00		97,297,073.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,605.00	15,805.00		15,805.00		
Stores		9712	277,029.00	235,777.00		235,777.00		
Prepaid Items		9713	552,567.00	1,938,160.00		1,938,160.00		
All Others		9719	0.00	1,504,961.00		1,504,961.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	40,464,419.00	48,353,601.00		48,353,601.00		
c) Committed		00	40,404,415.00	40,000,001.00		40,000,001.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		0.00	0.00	0.00		0.00		
Other Assignments		9780	15,323,073.00	31,491,215.00		31,491,215.00		
Standard Deviation (200 ADA)	0000	9780	10,020,010.00	01,101,210.00		3,000,000.00		
Facility Upgrades & Deferred						3,000,000.00		
Maintenance	0000	9780				6, 263, 000. 00		
Suppl/Concentration Grant C/O	0000	9780				18,624,066.00		
Site One-Time C/O	0000	9780				5, 188.00		
Instructional Materials (Lottery)	1100	9780				3,598,961.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,805,739.00	13,756,716.00		13,756,716.00		
Unassigned/Unappropriated Amount		9790	25,745.00	838.00		838.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	181,155,243.00	199,486,229.00	107,778,045.00	199,486,229.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	76,532,682.00	45,342,419.00	22,541,159.00	45,342,419.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(3,533,303.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	309,330.00	313,065.00	156,532.56	313,065.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,859,034.00	56,138,304.00	30,012,810.56	56,138,304.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,793,088.00	3,379,950.00	3,881,606.95	3,379,950.00	0.00	0.0%
Prior Years' Taxes		8043	33,365.00	67,062.00	67,061.59	67,062.00	0.00	0.0%
Supplemental Taxes		8044	1,781,053.00	1,910,203.00	945,329.00	1,910,203.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,083,445.00	13,897,288.00	0.00	13,897,288.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	13,941,698.00	0.00	13,941,698.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Roy alties and Bonuses		8081	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	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			328,547,240.00	334,476,218.00	161,849,241.66	334,476,218.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,202,108.00)	(1,327,431.00)	(31,747.00)	(1,327,431.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			327,345,132.00	333,148,787.00	161,817,494.66	333,148,787.00	0.00	0.0%
FEDERAL REVENUE			027,010,102.00	000,140,707.00	101,017,404.00	000,140,707.00	0.00	0.070
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,441,473.00	4,441,473.00	(718,641.45)	4,441,473.00	0.00	0.0%
Special Education Discretionary Grants		8182	366,983.00	366,983.00	0.00	366,983.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	169,309.00	197,190.00	0.00	197,190.00	0.00	0.0%
Pass-Through Revenues from Federal			109,309.00	197,190.00	0.00	197,190.00	0.00	0.070
Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	6,287,991.00	8,754,434.00	2,771,477.10	8,754,434.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	600,000.00	848,068.00	304,945.72	848,068.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	963,187.00	1,006,819.00	371,085.08	1,006,819.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	753,788.00	937,287.00	241,305.25	937,287.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	218,741.00	204,650.00	0.00	204,650.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	343,044.00	3,423,363.00	3,251,715.20	3,423,363.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,144,516.00	20,180,267.00	6,221,886.90	20,180,267.00	0.00	0.0%
OTHER STATE REVENUE			,,	20,100,201.00	3,221,000.00	20,100,201.00	0.00	0.070
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	1,156,000.00	1,156,000.00	1,155,944.00	1,156,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,060,000.00	6,984,000.00	1,846,783.62	6,984,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	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	0.0%
After School Education and Safety (ASES)	6010	8590	35,007.00	1,773,012.00	(141.03)	1,773,012.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	350,917.00	1,607,276.00	1,026,765.00	1,607,276.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	37,198,411.00	33,871,749.00	15,520,817.89	33,871,749.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			44,800,335.00	45,392,037.00	19,550,169.48	45,392,037.00	0.00	0.0%
OTHER LOCAL REVENUE			11,000,000.00	10,002,001100	10,000,100.10	10,002,001.00	0.00	0.070
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes			0.00	0.00	0.00	0.00	0.00	0.070
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	276,318.00	306,280.00	27,294.89	306,280.00	0.00	0.0%
Interest		8660	4,500,000.00	6,000,000.00	2,950,435.82	6,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	183,000.00	350,105.00	196,074.29	350,105.00	0.00	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								2.3%
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,175,000.00	3,243,257.00	3,261,481.75	3,243,257.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,723,804.00	8,772,192.00	5,982,729.00	8,772,192.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments			0.00	0.00	0.00	0.00	0.00	0.070
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	7 til Othor	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0700					0.00	
<u> </u>			16,858,122.00	18,671,834.00	12,418,015.75	18,671,834.00		0.0%
TOTAL, REVENUES			403,148,105.00	417,392,925.00	200,007,566.79	417,392,925.00	0.00	0.0%
CERTIFICATED SALARIES Certificated Teachers' Salaries		1100	124,267,247.00	124,793,114.00	60 472 111 50	124 702 114 00	0.00	0.0%
			, ,		69,473,111.59	124,793,114.00		
Certificated Pupil Support Salaries		1200	13,223,675.00	12,504,836.00	6,774,429.47	12,504,836.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,498,336.00	18,225,232.00	10,606,823.57	18,225,232.00	0.00	0.0%
Other Certificated Salaries		1900	6,726,376.00	6,990,152.00	3,561,075.92	6,990,152.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			161,715,634.00	162,513,334.00	90,415,440.55	162,513,334.00	0.00	0.0%
CLASSIFIED SALARIES			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		. , ,		
Classified Instructional Salaries		2100	13,116,586.00	13,959,137.00	7,185,645.32	13,959,137.00	0.00	0.0%
Classified Support Salaries		2200	24,006,810.00	25,267,718.00	14,999,409.02	25,267,718.00	0.00	0.0%
Classified Supervisors' and Administrators'		2300	, ,	, ,	<u> </u>			
Salaries			6,885,030.00	7,206,484.00	4,229,379.91	7,206,484.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,025,001.00	14,566,303.00	8,429,936.10	14,566,303.00	0.00	0.0%
Other Classified Salaries		2900	6,106,053.00	6,590,187.00	3,314,443.52	6,590,187.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64,139,480.00	67,589,829.00	38,158,813.87	67,589,829.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	43,466,251.00	43,278,051.00	16,134,160.03	43,278,051.00	0.00	0.0%
PERS		3201-3202	15,926,891.00	16,003,982.00	8,393,334.73	16,003,982.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,201,971.00	7,361,558.00	4,127,291.49	7,361,558.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,884,444.00	17,729,638.00	8,678,130.00	17,729,638.00	0.00	0.0%
Unemployment Insurance		3501-3502	112,900.00	118,110.00	64,267.38	118,110.00	0.00	0.0%
Workers' Compensation		3601-3602	3,936,208.00	4,001,863.00	2,141,585.12	4,001,863.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,843,649.00	3,005,360.00	1,717,563.39	3,005,360.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,301,681.00	2,274,384.00	748,343.18	2,274,384.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,045,347.00	1,045,347.00	1,196.02	1,045,347.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			93,719,342.00	94,818,293.00	42,005,871.34	94,818,293.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula		4100						
Materials		.100	6,799,525.00	5,824,590.00	131,586.84	5,824,590.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	52,970.00	849,292.00	528,680.71	849,292.00	0.00	0.0%
Materials and Supplies		4300	37,379,595.00	42,906,465.00	6,773,109.84	42,906,465.00	0.00	0.0%
Noncapitalized Equipment		4400	4,589,367.00	10,216,460.00	5,705,659.61	10,216,460.00	0.00	0.0%
Food		4700	479,662.00	479,662.00	179,545.98	479,662.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,301,119.00	60,276,469.00	13,318,582.98	60,276,469.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,743,250.00	19,314,404.00	5,434,066.86	19,314,404.00	0.00	0.0%
Travel and Conferences		5200	1,456,040.00	2,033,233.00	750,038.20	2,033,233.00	0.00	0.0%
Dues and Memberships		5300	701,515.00	574,894.00	101,673.58	574,894.00	0.00	0.0%
Insurance		5400-5450	3,090,442.00	3,186,442.00	2,670,977.00	3,186,442.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,315,000.00	7,333,995.00	5,385,804.33	7,333,995.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,803,148.00	2,559,757.00	1,054,721.55	2,559,757.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(24,198.66)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,422,935.00	24,584,299.00	12,757,722.37	24,584,299.00	0.00	0.0%
Communications		5900	194,500.00	297,565.00	214,546.22	297,565.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,726,830.00	59,884,589.00	28,345,351.45	59,884,589.00	0.00	0.09
CAPITAL OUTLAY								
Land		6100	0.00	62,065.00	62,065.00	62,065.00	0.00	0.0%
Land Improvements		6170	0.00	(119,240.00)	(119,240.26)	(119,240.00)	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,229,966.00	7,686,962.00	5,739,858.10	7,686,962.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00	1,244,208.00	828,034.91	1,244,208.00	0.00	0.0%
Equipment Replacement		6500	0.00	122,198.00	14,751.48	122,198.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.09
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			2,229,966.00	8,996,193.00	6,525,469.23	8,996,193.00	0.00	0.09
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	0.09
State Special Schools		7130	0.00	0.00	39,645.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	4,958,603.00	5,086,332.00	2,014,788.90	5,086,332.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments			0.00	0.00	0.00	0.00	0.00	0.070
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service		7200	0.00	0.00	0.00	0.00	0.00	0.076
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
		7438 7439						
Other Debt Service - Principal		1439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,958,603.00	5,086,332.00	2,054,433.90	5,086,332.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF		7350	(619,074.00)	(647,826.00)	(297,053.10)	(647,826.00)	0.00	0.0%
INDIRECT COSTS			(619,074.00)	(647,826.00)	(297,053.10)	(647,826.00)	0.00	0.0%
TOTAL, EXPENDITURES			421,171,900.00	458,517,213.00	220,526,910.22	458,517,213.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	40,000.00	0.00	40,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	40,000.00	0.00	40,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
·		9072						
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,960,000.00	0.00	2,960,000.00	0.00	0.0%

#### Second Interim General Fund Exhibit: Restricted Balance Detail

39 68593 0000000 Form 01I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	9,335,984.00
6266	Educator Effectiveness, FY 2021-22	951,390.00
6300	Lottery: Instructional Materials	2,867,779.00
6547	Special Education Early Intervention Preschool Grant	3,438,406.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,762,288.00
7311	Classified School Employee Professional Development Block Grant	34,933.00
7339	Dual Enrollment Opportunities	601,172.00
7412	A-G Access/Success Grant	921,719.00
7435	Learning Recovery Emergency Block Grant	16,349,699.00
7810	Other Restricted State	207,395.00
9010	Other Restricted Local	7,882,836.00
Total, Restricted Bala	nce	48,353,601.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	6,954.00	10,045.51	6,954.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	6,954.00	10,045.51	6,954.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	53,981.00	7,077.54	53,981.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	5,291.00	1,570.50	5,291.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	59,272.00	8,648.04	59,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(52,318.00)	1,397.47	(52,318.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(52,318.00)	1,397.47	(52,318.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,582,099.00	1,870,049.00		1,870,049.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,582,099.00	1,870,049.00		1,870,049.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,582,099.00	1,870,049.00		1,870,049.00		
2) Ending Balance, June 30 (E + F1e)			1,582,099.00	1,817,731.00		1,817,731.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,582,099.00	1,817,731.00		1,817,731.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	1,154.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
All Other Local Revenue		8699	0.00	6,954.00	8,891.51	6,954.00	0.00	0.0%
TOTAL, REVENUES			0.00	6,954.00	10,045.51	6,954.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	53,981.00	7,077.54	53,981.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	53,981.00	7,077.54	53,981.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,291.00	1,570.50	5,291.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	5,291.00	1,570.50	5,291.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	59,272.00	8,648.04	59,272.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Proceeds from Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

### 2024-25 Second Interim Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

39 68593 0000000 Form 08I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	1,817,731.00
Total, Restricted Balance		1,817,731.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	269,101.00	265,379.00	18,779.69	265,379.00	0.00	0.0
3) Other State Revenue		8300-8599	1,911,634.00	1,879,841.00	1,061,355.00	1,879,841.00	0.00	0.0
4) Other Local Revenue		8600-8799	121,842.00	61,842.00	81,729.80	61,842.00	0.00	0.0
5) TOTAL, REVENUES			2,302,577.00	2,207,062.00	1,161,864.49	2,207,062.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	722,459.00	812,775.00	329,382.47	812,775.00	0.00	0.0
2) Classified Salaries		2000-2999	499,221.00	469,870.00	284,403.66	469,870.00	0.00	0.0
3) Employ ee Benefits		3000-3999	455,202.00	440,890.00	180,504.97	440,890.00	0.00	0.0
4) Books and Supplies		4000-4999	329,193.00	291,538.00	70,392.86	291,538.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	108,148.00	136,628.00	77,907.18	136,628.00	0.00	0.0
6) Capital Outlay		6000-6999	120,610.00	153,362.00	85,726.38	153,362.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,446.00	85,465.00	38,030.76	85,465.00	0.00	0.0
9) TOTAL, EXPENDITURES			2,318,279.00	2,390,528.00	1,066,348.28	2,390,528.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,702.00)	(183,466.00)	95,516.21	(183,466.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,702.00)	(183,466.00)	95,516.21	(183,466.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,702.00	250,646.00		250,646.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			15,702.00	250,646.00		250,646.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			15,702.00	250,646.00		250,646.00		
2) Ending Balance, June 30 (E + F1e)			0.00	67,180.00		67,180.00		
Components of Ending Fund Balance				, ,,,,,,,				
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed		31-10	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
Other Commitments		9100	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	67,180.00		67,180.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	269,101.00	265,379.00	18,779.69	265,379.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			269,101.00	265,379.00	18,779.69	265,379.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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	0.0%
Adult Education Program	6391	8590	1,822,349.00	1,819,465.00	1,061,355.00	1,819,465.00	0.00	0.0%
All Other State Revenue	All Other	8590	89,285.00	60,376.00	0.00	60,376.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,911,634.00	1,879,841.00	1,061,355.00	1,879,841.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	656.00	656.00	4,866.00	656.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	60,270.00	60,270.00	76,863.80	60,270.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	60,916.00	916.00	0.00	916.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			121,842.00	61,842.00	81,729.80	61,842.00	0.00	0.0%
TOTAL, REVENUES			2,302,577.00	2,207,062.00	1,161,864.49	2,207,062.00		
CERTIFICATED SALARIES			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , ,	, , , , , , ,	, , , , , , , ,		
Certificated Teachers' Salaries		1100	520,610.00	610,926.00	237,546.81	610,926.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	201,849.00	201,849.00	91,835.66	201,849.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			722,459.00	812,775.00	329,382.47	812,775.00	0.00	0.0%
CLASSIFIED SALARIES				,		,		
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	29,351.00	0.00	16,391.63	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,826.00	29,826.00	17,442.88	29,826.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	393,564.00	393,564.00	243,070.83	393,564.00	0.00	0.09
Other Classified Salaries		2900	46,480.00	46,480.00	7,498.32	46,480.00	0.00	0.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			499,221.00	469,870.00	284,403.66	469,870.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	223,259.00	215,615.00	61,562.46	215,615.00	0.00	0.09
PERS		3201-3202	118,883.00	110,944.00	64,278.23	110,944.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	46,188.00	45,555.00	25,213.05	45,555.00	0.00	0.0
Health and Welfare Benefits		3401-3402	26,889.00	26,889.00	11,721.31	26,889.00	0.00	0.0
Unemployment Insurance		3501-3502	601.00	641.00	306.87	641.00	0.00	0.0
Workers' Compensation		3601-3602	20,787.00	22,271.00	10,223.38	22,271.00	0.00	0.0
OPEB, Allocated		3701-3702	10,411.00	10,791.00	4,639.17	10,791.00	0.00	0.0
OPEB, Active Employees		3751-3752	8,184.00	8,184.00	2,560.50	8,184.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			455,202.00	440,890.00	180,504.97	440,890.00	0.00	0.0
BOOKS AND SUPPLIES				.,	,	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0
Books and Other Reference Materials		4200	25,011.00	25,011.00	6,368.04	25,011.00	0.00	0.0
Materials and Supplies		4300	224,746.00	184,915.00	51,311.58	184,915.00	0.00	0.0
Noncapitalized Equipment		4400	79,436.00	81,612.00	12,713.24	81,612.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			329,193.00	291,538.00	70,392.86	291,538.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES			020,100.00	201,000.00	70,002.00	201,000.00	0.00	0.0
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	27,185.00	54,577.00	16,623.56	54,577.00	0.00	0.0
Dues and Memberships		5300	500.00	500.00	500.00	500.00	0.00	0.0
•		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5500	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services							0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600 5710	16,269.00	16,269.00	5,157.45	16,269.00	0.00	0.0
Transfers of Direct Costs		5710		0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,094.36	0.00	0.00	0.0
Professional/Consulting Services and		5000	04 404 00	05 000 00	E4 E24 04	CE 202 00	0.00	0.0
Operating Expenditures		5800	64,194.00	65,282.00	54,531.81	65,282.00	0.00	0.0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,148.00	136,628.00	77,907.18	136,628.00	0.00	0.0
CAPITAL OUTLAY								
Land		6100	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	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	120,610.00	153,362.00	85,726.38	153,362.00	0.00	0.0
Equipment Replacement		6500	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	0.0
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			120,610.00	153,362.00	85,726.38	153,362.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	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	0.0
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	83,446.00	85,465.00	38,030.76	85,465.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,446.00	85,465.00	38,030.76	85,465.00	0.00	0.0%
TOTAL, EXPENDITURES			2,318,279.00	2,390,528.00	1,066,348.28	2,390,528.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

2024-25 Second Interim Adult Education Fund Restricted Detail

Manteca Unified San Joaquin County 39685930000000 Form 11I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance	e	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0
3) Other State Revenue		8300-8599	2,258,128.00	2,268,128.00	1,730,894.47	2,268,128.00	0.00	0.0
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	43,844.00	40,000.00	0.00	0.0
5) TOTAL, REVENUES			2,298,128.00	2,308,128.00	1,774,738.47	2,308,128.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	105,046.00	35,793.00	22,740.01	35,793.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	2,151,937.00	2,151,937.00	495,658.41	2,151,937.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	78,200.00	17,815.00	78,200.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,145.00	2,198.00	1,200.00	2,198.00	0.00	0.0
9) TOTAL, EXPENDITURES			2,258,128.00	2,268,128.00	537,413.42	2,268,128.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	40,000.00	1,237,325.05	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	40,000.00	1,237,325.05	40,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	454,398.00	935,666.00		935,666.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			454,398.00	935,666.00		935,666.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			454,398.00	935,666.00		935,666.00		
2) Ending Balance, June 30 (E + F1e)			494,398.00	975,666.00		975,666.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	494,398.00	975,666.00		975,666.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
		3.00	1	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	2,253,128.00	2,253,128.00	1,397,520.47	2,253,128.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	15,000.00	333,374.00	15,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,258,128.00	2,268,128.00	1,730,894.47	2,268,128.00	0.00	0.0%
OTHER LOCAL REVENUE			_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,,			
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	40,000.00	40,000.00	43,844.00	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		0002	0.00	0.00	0.00	0.00	0.00	0.07
Child Development Parent Fees		8673	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	0.07
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.07
		0009	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue		9600	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers Is form All Others		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	43,844.00	40,000.00	0.00	0.0%
TOTAL, REVENUES			2,298,128.00	2,308,128.00	1,774,738.47	2,308,128.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.00	0.00	0.00	0.09

			1	1	F02EBHBDXC(2024-2			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES			1					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,538.00	2,538.00	7,265.20	2,538.00	0.00	0.0%
Materials and Supplies		4300	102,508.00	17,755.00	0.00	17,755.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,500.00	15,474.81	15.500.00	0.00	0.0%
, , , ,			0.00	0.00		.,	0.00	
Food TOTAL, BOOKS AND SUPPLIES		4700			0.00	0.00	0.00	0.0%
<u>'</u>			105,046.00	35,793.00	22,740.01	35,793.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		5400	0.400.007.00	0.400.007.00	470.050.44	0.400.007.00	0.00	0.00/
Subagreements for Services		5100	2,126,937.00	2,126,937.00	470,658.41	2,126,937.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,151,937.00	2,151,937.00	495,658.41	2,151,937.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improv ements		6170	0.00	0.00	17,815.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	78,200.00	0.00	78,200.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0,00	0.00	78,200.00	17,815.00	78,200.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	70,200.00	17,010.00	70,200.00	0.00	0.070
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
		1233	0.00	0.00	0.00	0.00	0.00	0.076
Debt Service		7/20	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					,			
Transfers of Indirect Costs - Interfund		7350	1,145.00	2,198.00	1,200.00	2,198.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,145.00	2,198.00	1,200.00	2,198.00	0.00	0.0%
TOTAL, EXPENDITURES			2,258,128.00	2,268,128.00	537,413.42	2,268,128.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8911	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	4,279.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	103,200.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	30,242.00
6130	Early Education: Center-Based Reserve Account	342,162.00
7810	Other Restricted State	432,942.00
9010	Other Restricted Local	62,841.00
Total, Restricted Balance	e	975,666.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	13,800,230.00	13,287,293.00	4,641,862.52	13,287,293.00	0.00	0.0
3) Other State Revenue		8300-8599	11,107,000.00	11,154,200.00	3,764,076.20	11,154,200.00	0.00	0.0
4) Other Local Revenue		8600-8799	1,504,050.00	1,819,195.00	810,700.16	1,819,195.00	0.00	0.0
5) TOTAL, REVENUES			26,411,280.00	26,260,688.00	9,216,638.88	26,260,688.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	6,579,462.00	6,420,483.00	3,365,541.31	6,420,483.00	0.00	0.0
3) Employ ee Benefits		3000-3999	2,562,006.00	2,431,040.00	1,100,327.81	2,431,040.00	0.00	0.0
4) Books and Supplies		4000-4999	13,941,378.00	14,336,581.00	6,025,533.15	14,336,581.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	1,682,441.00	2,298,062.00	607,643.70	2,298,062.00	0.00	0.0
6) Capital Outlay		6000-6999	915,000.00	915,000.00	109,219.92	915,000.00	0.00	0.0
		7100-						
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-	0.00	0.00	0.00	0.00	0.00	, ,
0) Other Outer Transfers of Latinat Costs		7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	534,483.00	560,163.00	257,822.34	560,163.00	0.00	0.0
9) TOTAL, EXPENDITURES			26,214,770.00	26,961,329.00	11,466,088.23	26,961,329.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			196,510.00	(700,641.00)	(2,249,449.35)	(700,641.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196,510.00	(700,641.00)	(2,249,449.35)	(700,641.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,049,486.00	27,155,471.00		27,155,471.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			24,049,486.00	27,155,471.00		27,155,471.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			24,049,486.00	27,155,471.00		27,155,471.00		
2) Ending Balance, June 30 (E + F1e)			24,245,996.00	26,454,830.00		26,454,830.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	250.00	200.00		200.00		
Stores		9712	452,199.00	582,844.00		582,844.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9719	23,793,547.00	25,871,786.00		25,871,786.00		
,		31 <b>4</b> 0	20,180,041.00	20,071,700.00		25,011,100.00		
c) Committed		0750	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		
FEDERAL REVENUE							
Child Nutrition Programs	8220	12,924,238.00	12,220,890.00	4,174,517.44	12,220,890.00	0.00	0.09
Donated Food Commodities	8221	875,992.00	1,066,403.00	467,345.08	1,066,403.00	0.00	0.09
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		13,800,230.00	13,287,293.00	4,641,862.52	13,287,293.00	0.00	0.09
OTHER STATE REVENUE							
Child Nutrition Programs	8520	11,107,000.00	11,154,200.00	3,764,076.20	11,154,200.00	0.00	0.09
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		11,107,000.00	11,154,200.00	3,764,076.20	11,154,200.00	0.00	0.09
OTHER LOCAL REVENUE							
Sales							
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales	8634	23,050.00	23,745.00	7,714.45	23,745.00	0.00	0.0
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest	8660	1,000,000.00	1,000,000.00	542,034.00	1,000,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts							
Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	8699	481,000.00	795,450.00	260,951.71	795,450.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		1,504,050.00	1,819,195.00	810,700.16	1,819,195.00	0.00	0.0
TOTAL, REVENUES		26,411,280.00	26,260,688.00	9,216,638.88	26,260,688.00		
CERTIFICATED SALARIES							
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES							
Classified Support Salaries	2200	4,767,556.00	4,899,518.00	2,517,485.54	4,899,518.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	1,301,315.00	1,010,227.00	582,927.00	1,010,227.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	510,591.00	510,738.00	265,128.77	510,738.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		6,579,462.00	6,420,483.00	3,365,541.31	6,420,483.00	0.00	0.0
EMPLOYEE BENEFITS		-,,-	., ., .,	.,,.	-, -,		
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS	3201-3202	1,526,746.00	1,465,447.00	737,263.36	1,465,447.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	477,228.00	472,430.00	242,377.70	472,430.00	0.00	0.0
Health and Welfare Benefits	3401-3402	292,240.00	246,356.00	19,027.72	246,356.00	0.00	0.0
Unemployment Insurance	3501-3502	3,314.00	3,426.00	1,683.07	3,426.00	0.00	0.0
Workers' Compensation	3601-3602	115,371.00	110,595.00	56,053.90	110,595.00	0.00	0.0
OPEB, Allocated	3701-3702	57,280.00	54,049.00	25,437.47	54,049.00	0.00	0.0
OPEB, Active Employees	3751-3752	89,827.00	78,737.00	18,484.59	78,737.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS	3501-3502	2,562,006.00	2,431,040.00	1,100,327.81	2,431,040.00	0.00	0.0
		2,302,000.00	2,701,040.00	1, 100,321.01	2,401,040.00	0.00	0.0
BOOKS AND SUPPLIES							

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	1,031,150.00	1,287,344.00	424,818.17	1,287,344.00	0.00	0.0%
Noncapitalized Equipment		4400	161,490.00	348,849.00	88,415.84	348,849.00	0.00	0.0%
Food		4700	12,748,738.00	12,696,607.00	5,510,764.44	12,696,607.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,941,378.00	14,336,581.00	6,025,533.15	14,336,581.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Trav el and Conferences		5200	27,000.00	57,989.00	45,704.04	57,989.00	0.00	0.0%
Dues and Memberships		5300	5,500.00	2,889.00	2,639.00	2,889.00	0.00	0.0%
Insurance		5400-5450	2,000.00	1,866.00	0.00	1,866.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	23,187.00	16,623.99	23,187.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized			10,000.00	20, 107.00	10,020.00	20,101.00		0.070
Improv ements		5600	584,419.00	929,444.00	410,979.62	929,444.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	23,104.30	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	1,036,222.00	1,270,110.00	109,036.58	1,270,110.00	0.00	0.0%
Communications		5900	12,300.00	12,577.00	(443.83)	12,577.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,682,441.00	2,298,062.00	607,643.70	2,298,062.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	915,000.00	915,000.00	109,219.92	915,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			915,000.00	915,000.00	109,219.92	915,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					,	,		
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect		7-100	0.00	0.00	0.00	0.00	0.00	0.070
Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	534,483.00	560,163.00	257,822.34	560,163.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT							0.00	
COSTS			534,483.00	560,163.00	257,822.34	560,163.00	0.00	0.0%
TOTAL, EXPENDITURES			26,214,770.00	26,961,329.00	11,466,088.23	26,961,329.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs	8974	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	0.0%
(c) TOTAL, SOURCES		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	0.0%
All Other Financing Uses	7699	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	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES							
(a - b + c - d + e)		0.00	0.00	0.00	0.00		

### 2024-25 Second Interim Cafeteria Special Revenue Fund Restricted Detail

39685930000000 Form 13I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	24,806,616.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,059,355.00
5810	Other Restricted Federal	5,814.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	1.00
Total, Restricted Balar	ce	25,871,786.00

# 2024-25 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

an Joaquin County		Expenditures	s by Object			F82EBHBDXC(2024-25		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	88,874.00	88,874.00	1,334,638.00	88,874.00	0.00	0.0
5) TOTAL, REVENUES			88,874.00	88,874.00	1,334,638.00	88,874.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
		7100-						
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-	0.00	0.00	0.00	0.00	0.00	0.00
O) Other Outer Transfers of Indicat Costs		7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			88,874.00	88,874.00	1,334,638.00	88,874.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +			00.074.00	00.074.00	1 004 000 00	00.074.00		
D4)			88,874.00	88,874.00	1,334,638.00	88,874.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		0704	50 400 777 00	00 050 040 00		00 050 040 00	0.00	
a) As of July 1 - Unaudited		9791	50,180,777.00	62,659,812.00		62,659,812.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			50,180,777.00	62,659,812.00		62,659,812.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			50,180,777.00	62,659,812.00		62,659,812.00		
2) Ending Balance, June 30 (E + F1e)			50,269,651.00	62,748,686.00		62,748,686.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	50,052,877.00	62,618,586.00		62,618,586.00		
Student Device Refresh	0000	9760				22,892,707.00		

### 2024-25 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Curriculum Adoptions	0000	9760				39, 725, 879.00		
d) Assigned								
Other Assignments		9780	216,774.00	130,100.00		130,100.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	88,874.00	88,874.00	1,334,638.00	88,874.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			88,874.00	88,874.00	1,334,638.00	88,874.00	0.00	0.0%
TOTAL, REVENUES			88,874.00	88,874.00	1,334,638.00	88,874.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

### 2024-25 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Restricted Detail

39685930000000 Form 17I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance	е	0.00

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## 2024-25 Second Interim Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	85,189.00	240,000.00	218,962.00	240,000.00	0.00	0.0
5) TOTAL, REVENUES			85,189.00	240,000.00	218,962.00	240,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		7000 7000	0.00	0.00	0.00	0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,189.00	240,000.00	218,962.00	240,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(3,000,000.00)	0.00	(3,000,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,189.00	(2,760,000.00)	218,962.00	(2,760,000.00)		
F. FUND BALANCE, RESERVES			,	, , ,	,	, , ,		
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,322,417.00	13,470,946.00		13,470,946.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			4,322,417.00	13,470,946.00		13,470,946.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		0.00	4,322,417.00	13,470,946.00		13,470,946.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			4,407,606.00	10,710,946.00		10,710,946.00		
Components of Ending Fund Balance			4,407,000.00	10,710,340.00		10,710,540.00		
a) Nonspendable		0711	0.00	0.00		0.00		
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

## 2024-25 Second Interim Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	4,407,606.00	10,710,946.00		10,710,946.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	85,189.00	240,000.00	218,962.00	240,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,189.00	240,000.00	218,962.00	240,000.00	0.00	0.0%
TOTAL, REVENUES			85,189.00	240,000.00	218,962.00	240,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(3,000,000.00)	0.00	(3,000,000.00)		

### 2024-25 Second Interim Special Reserve Fund for Postemployment Benefits Restricted Detail

39685930000000 Form 20I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance	e	0.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	9,115,426.00	11,222,660.00	11,020,298.96	11,222,660.00	0.00	0.0
5) TOTAL, REVENUES			9,115,426.00	11,222,660.00	11,020,298.96	11,222,660.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	16,119.00	92,116.00	36,120.89	92,116.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	178,238.00	123,542.00	11,450.00	123,542.00	0.00	0.0
6) Capital Outlay		6000-6999	115,370,122.00	90,884,844.00	39,821,948.73	90,884,844.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect		7100-						
Costs)		7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
9) Other Outre. Transfers of Indirect Costs		7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES		7300-7399	115,564,479.00	91,100,502.00	39,869,519.62	91,100,502.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING			(106,449,053.00)	(79,877,842.00)	(28,849,220.66)	(79,877,842.00)		
D. OTHER FINANCING SOURCES/USES			(100,449,033.00)	(19,011,042.00)	(20,049,220.00)	(19,011,042.00)		
OTHER FINANCING SOURCES/USES     I) Interfund Transfers								
,		9000 9030	0.00	0.00	0.00	0.00	0.00	0.0
a) Transfers In		8900-8929						
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	65,000,000.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			65,000,000.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,449,053.00)	(79,877,842.00)	(28,849,220.66)	(79,877,842.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	133,225,522.00	119,077,335.00		119,077,335.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			133,225,522.00	119,077,335.00		119,077,335.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			133,225,522.00	119,077,335.00		119,077,335.00		
2) Ending Balance, June 30 (E + F1e)			91,776,469.00	39,199,493.00		39,199,493.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9719	91,776,469.00	39,199,493.00		39,199,493.00		
		31 <b>4</b> 0	91,770,469.00	39,188,483.00		Ja, 188,483.00		
c) Committed		0750	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		
FEDERAL REVENUE							
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE							
Tax Relief Subventions							
Restricted Levies - Other							
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE	2030	0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0
County and District Taxes							
Other Restricted Levies							
Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll	8616	0.00	0.00	0.00	0.00	0.00	
							0.09
Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes							
Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.09
Other	8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	6,548,922.00	8,362,721.00	8,362,721.96	8,362,721.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.09
Sales							
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest  Net Increase (Decrease) in the Fair Value of	8660 8662	2,566,504.00	2,859,939.00	2,657,577.00	2,859,939.00	0.00	0.09
Investments	0002	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		9,115,426.00	11,222,660.00	11,020,298.96	11,222,660.00	0.00	0.09
TOTAL, REVENUES		9,115,426.00	11,222,660.00	11,020,298.96	11,222,660.00		
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,648.00	39,027.00	0.00	39,027.00	0.00	0.0%
Noncapitalized Equipment		4400	11,471.00	53,089.00	36,120.89	53,089.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,119.00	92,116.00	36,120.89	92,116.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,786.00	29,923.00	0.00	29,923.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	117,452.00	93,619.00	11,450.00	93,619.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,238.00	123,542.00	11,450.00	123,542.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	222,519.00	212,759.00	3,015.00	212,759.00	0.00	0.0%
Land Improvements		6170	1,498,739.00	1,260,974.00	700,318.00	1,260,974.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	113,633,282.00	89,342,785.00	39,118,615.73	89,342,785.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,472.00	68,216.00	0.00	68,216.00	0.00	0.0%
Equipment Replacement		6500	110.00	110.00	0.00	110.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			115,370,122.00	90,884,844.00	39,821,948.73	90,884,844.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			115,564,479.00	91,100,502.00	39,869,519.62	91,100,502.00		
INTERFUND TRANSFERS INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	65,000,000.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			65,000,000.00	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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			65,000,000.00	0.00	0.00	0.00		

2024-25 Second Interim Building Fund Restricted Detail 39685930000000 Form 21I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	39,199,493.00
Total, Restricted Balance	e	39,199,493.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	9,961,223.00	11,709,131.00	10,347,257.27	11,709,131.00	0.00	0.0
5) TOTAL, REVENUES			9,961,223.00	11,709,131.00	10,347,257.27	11,709,131.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	3.00	3,586.00	0.00	3,586.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	292,082.00	308,550.00	54,218.00	308,550.00	0.00	0.0
6) Capital Outlay		6000-6999	8,543,264.00	33,404,317.00	1,444,235.95	33,404,317.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		, 000 , 000	8,835,349.00	33.716.453.00	1,498,453.95	33,716,453.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,125,874.00	(22,007,322.00)	8,848,803.32	(22,007,322.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE			4 405 074 00	(00,007,000,00)	0.040.002.22	(22 007 222 00)		
(C + D4)  F. FUND BALANCE, RESERVES			1,125,874.00	(22,007,322.00)	8,848,803.32	(22,007,322.00)		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,772,198.00	59,499,704.00		59,499,704.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		9793	49,772,198.00	59,499,704.00		59,499,704.00	0.00	0.0
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		9793	49,772,198.00	59,499,704.00		59,499,704.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			50,898,072.00	37,492,382.00		37,492,382.00		
Components of Ending Fund Balance			50,050,072.00	37,432,302.00		37,432,302.00		
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9712	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	50,898,072.00	37,492,382.00		37,492,382.00		
c) Committed		3170	50,030,072.00	01, <del>1</del> 3∠,00∠.00		01, <del>1</del> 0∠,00∠.00		
		0750	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0
Prior Years' Taxes		8617	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	0.0
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	1,239,941.00	1,608,417.00	1,393,787.00	1,608,417.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts								
Mitigation/Dev eloper Fees		8681	8,676,397.00	10,055,829.00	8,953,470.27	10,055,829.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	44,885.00	44,885.00	0.00	44,885.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			9,961,223.00	11,709,131.00	10,347,257.27	11,709,131.00	0.00	0.0
TOTAL, REVENUES			9,961,223.00	11,709,131.00	10,347,257.27	11,709,131.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated		3701-3702	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	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	3.00	3.00	0.00	3.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	3,583.00	0.00	3,583.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			3.00	3,586.00	0.00	3,586.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	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	0.0
Professional/Consulting Services and Operating Expenditures		5800	292,082.00	308,550.00	54,218.00	308,550.00	0.00	0.0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			292,082.00	308,550.00	54,218.00	308,550.00	0.00	0.0
CAPITAL OUTLAY								
Land		6100	8,250.00	55,500.00	0.00	55,500.00	0.00	0.0
Land Improvements		6170	0.00	16,750.00	16,750.00	16,750.00	0.00	0.0
Buildings and Improvements of Buildings		6200	8,535,014.00	33,332,067.00	1,427,485.95	33,332,067.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	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	0.0
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			8,543,264.00	33,404,317.00	1,444,235.95	33,404,317.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES			8,835,349.00	33,716,453.00	1,498,453.95	33,716,453.00		
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

2024-25 Second Interim Capital Facilities Fund Restricted Detail

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	37,492,382.00
Total, Restricted Balan	ee e	37,492,382.00

Description	Resource Codes	Object Codes	Original Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	7,768,550.00	7,768,550.00	7,768,550.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184.00	15,883.00	15,883.00	15,883.00	0.00	0.0%
5) TOTAL, REVENUES			2,184.00	7,784,433.00	7,784,433.00	7,784,433.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
, ,		7100-						
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-					0.00	
		7499	0.00	0.00	0.00	0.00		0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,184.00	7,784,433.00	7,784,433.00	7,784,433.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,184.00	7,784,433.00	7,784,433.00	7,784,433.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,725.00	33,297.00		33,297.00	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			33,725.00	33,297.00		33,297.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			33,725.00	33,297.00		33,297.00		
2) Ending Balance, June 30 (E + F1e)			35,909.00	7,817,730.00		7,817,730.00		
Components of Ending Fund Balance			,	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,		
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9711	0.00	0.00		0.00		
Prepaid Items		9712	0.00	0.00		0.00		
All Others		9713	0.00	0.00		0.00		
		9719						
b) Legally Restricted Balance		9/40	35,909.00	7,817,730.00		7,817,730.00		
c) Committed		07-0	2.25	2.25		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Organization				0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		

Description	Resource Object Codes Codes	Original Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	Column B & D (F)
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		
FEDERAL REVENUE							
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE							
School Facilities Apportionments	8545	0.00	7,768,550.00	7,768,550.00	7,768,550.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	7,768,550.00	7,768,550.00	7,768,550.00	0.00	0.0%
OTHER LOCAL REVENUE							
Sales							
Sale of Equipment/Supplies	8631	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	0.0%
Interest	8660	2,184.00	15,883.00	15,883.00	15,883.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE		2,184.00	15,883.00	15,883.00	15,883.00	0.00	0.0%
TOTAL, REVENUES		2,184.00	7,784,433.00	7,784,433.00	7,784,433.00		
CLASSIFIED SALARIES		,					
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	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	0.07
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.07
TOTAL, EMPLOYEE BENEFITS	3901-3902	0.00	0.00	0.00	0.00	0.00	0.07
		0.00	0.00	0.00	0.00	0.00	0.07
BOOKS AND SUPPLIES  Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES	=100	2.22	2.25	2.25			
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09

Description	Resource Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	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	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.09
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	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	0.00	0.00	0.00	0.0
To County Offices	7212	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	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913	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	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT							
To: State School Building Fund/County School Facilities Fund	7613	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	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953	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	0.0
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	8971	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	0.0
Proceeds from Lease Revenue Bonds	8973	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	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

#### 2024-25 Second Interim County School Facilities Fund Restricted Detail

39685930000000 Form 35I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	7,817,730.00
Total, Restricted Balance	e	7,817,730.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	578,126.00	578,126.00	0.00	578,126.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	1,202,809.00	1,488,159.00	1,327,688.06	1,488,159.00	0.00	0.0
5) TOTAL, REVENUES			1,780,935.00	2,066,285.00	1,327,688.06	2,066,285.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	74,714.00	68,369.00	8,997.98	68,369.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	135,799.00	166,080.00	101,857.56	166,080.00	0.00	0.0
6) Capital Outlay		6000-6999	14,881,208.00	37,039,930.00	13,773,207.54	37,039,930.00	0.00	0.0
		7100-						
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400- 7499	2,518,217.00	2,518,217.00	2,518,217.00	2,518,217.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs			2,516,217.00	0.00		0.00	0.00	0.0
9) TOTAL, EXPENDITURES		7300-7399	17,609,938.00	39,792,596.00	0.00	39.792.596.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING			(15,829,003.00)	(37,726,311.00)	(15,074,592.02)	(37,726,311.00)		
SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(13,029,003.00)	(37,720,311.00)	(13,074,392.02)	(37,720,311.00)		
OTHER FINANCING SOURCES/USES     I) Interfund Transfers								
,		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
a) Transfers In			0.00	0.00			0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses		2002 2070	0.00	0.00	0.00	0.00	0.00	
a) Sources		8930-8979	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	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,829,003.00)	(37,726,311.00)	(15,074,592.02)	(37,726,311.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,658,218.00	61,953,124.00		61,953,124.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			48,658,218.00	61,953,124.00		61,953,124.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			48,658,218.00	61,953,124.00		61,953,124.00		
2) Ending Balance, June 30 (E + F1e)			32,829,215.00	24,226,813.00		24,226,813.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	32,829,215.00	24,226,813.00		24,226,813.00		
c) Committed		5.40	32,323,210.00	2 .,223,010.00		2.,223,010.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
-		9750 9760	0.00	0.00		0.00		
Other Commitments		3100	0.00	0.00		0.00		

an Joaquin County		Lxpen	untures by Object				F62EBHBDAC(2024-25		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
Other Assignments		9780	0.00	0.00		0.00			
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00			
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00			
FEDERAL REVENUE									
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Federal Revenue		8290	578,126.00	578,126.00	0.00	578,126.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			578,126.00	578,126.00	0.00	578,126.00	0.00	0.0%	
OTHER STATE REVENUE									
Pass-Through Revenues from State Sources		8587	0.00	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	0.00	0.0%	
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%	
OTHER LOCAL REVENUE									
Other Local Revenue									
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%	
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%	
Leases and Rentals		8650	12,504.00	12,504.00	0.00	12,504.00	0.00	0.0%	
Interest		8660	1,136,553.00	1,299,963.00	1,271,201.00	1,299,963.00	0.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Local Revenue									
All Other Local Revenue		8699	53,752.00	175,692.00	56,487.06	175,692.00	0.00	0.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			1,202,809.00	1,488,159.00	1,327,688.06	1,488,159.00	0.00	0.0%	
TOTAL, REVENUES			1,780,935.00	2,066,285.00	1,327,688.06	2,066,285.00			
CLASSIFIED SALARIES									
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%	
EMPLOYEE BENEFITS									
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%	
Unemploy ment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%	
OPEB, Allocated		3701-3702	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	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%	
BOOKS AND SUPPLIES								2.27	
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%	
Materials and Supplies		4300	558.00	5,563.00	0.00	5,563.00	0.00	0.0%	
Noncapitalized Equipment		4400	74,156.00	62,806.00	8,997.98	62,806.00	0.00	0.0%	
		<del>11</del> 00						0.09	
TOTAL, BOOKS AND SUPPLIES			74,714.00	68,369.00	8,997.98	68,369.00	0.00	1 0.0	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,700.00	71,982.00	71,424.42	71,982.00	0.00	0.0
Transfers of Direct Costs		5710	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	0.0
Professional/Consulting Services and Operating Expenditures		5800	75,243.00	75,242.00	30,433.14	75,242.00	0.00	0.0
Communications		5900	18,856.00	18,856.00	0.00	18,856.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,799.00	166,080.00	101,857.56	166,080.00	0.00	0.0
CAPITAL OUTLAY								
Land		6100	32,400.00	1,566,295.00	1,500,947.25	1,566,295.00	0.00	0.0
Land Improvements		6170	400,000.00	984,164.00	100,630.00	984,164.00	0.00	0.0
Buildings and Improvements of Buildings		6200	12,341,576.00	33,584,897.00	12,155,068.71	33,584,897.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	1,979,882.00	812,316.00	16,561.58	812,316.00	0.00	0.0
Equipment Replacement		6500	127,350.00	92,258.00	0.00	92,258.00	0.00	0.0
Lease Assets		6600	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	0.0
TOTAL, CAPITAL OUTLAY			14,881,208.00	37,039,930.00	13,773,207.54	37,039,930.00	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	0.00	0.00	0.00	0.0
To County Offices		7212	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	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service								
Debt Service - Interest		7438	521,217.00	521,217.00	521,217.00	521,217.00	0.00	0.0
Other Debt Service - Principal		7439	1,997,000.00	1,997,000.00	1,997,000.00	1,997,000.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,518,217.00	2,518,217.00	2,518,217.00	2,518,217.00	0.00	0.0
TOTAL, EXPENDITURES			17,609,938.00	39,792,596.00	16,402,280.08	39,792,596.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT	·							
To: General Fund/CSSF		7612	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	0.0
Other Authorized Interfund Transfers Out		7619	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	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

#### 2024-25 Second Interim Special Reserve Fund for Capital Outlay Projects Restricted Detail

39685930000000 Form 40I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	24,226,813.00
Total, Restricted Balance	re	24,226,813.00

#### 2024-25 Second Interim Capital Project Fund for Blended Component Units Expenditures by Object

an Joaquin County		Expenditure	F82EBHBDXC(2024-2					
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	11,298,820.00	13,070,517.00	2,892,745.21	13,070,517.00	0.00	0.09
5) TOTAL, REVENUES			11,298,820.00	13,070,517.00	2,892,745.21	13,070,517.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	250,711.00	967,100.00	757,554.49	967,100.00	0.00	0.0
6) Capital Outlay		6000-6999	3,170,411.00	2,321,334.00	48,756.52	2,321,334.00	0.00	0.0
		7100-						
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400- 7499	3.732.181.00	3,732,181.00	5,114,816.85	3,732,181.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		7300-7399	7,153,303.00	7,020,615.00	5,921,127.86	7,020,615.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER			7,155,505.00	7,020,015.00	3,921,127.00	7,020,015.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,145,517.00	6,049,902.00	(3,028,382.65)	6,049,902.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	710,000.00	710,000.00	2,415.45	710,000.00	0.00	0.0
b) Transfers Out		7600-7629	4,406,743.00	4,406,743.00	869,592.70	4,406,743.00	0.00	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	28,205,471.00	28,205,471.40	28,205,471.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,696,743.00)	24,508,728.00	27,338,294.15	24,508,728.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			448,774.00	30,558,630.00	24,309,911.50	30,558,630.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,520,681.00	48,307,295.00		48,307,295.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			46,520,681.00	48,307,295.00		48,307,295.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			46,520,681.00	48,307,295.00		48,307,295.00		
2) Ending Balance, June 30 (E + F1e)			46,969,455.00	78,865,925.00		78,865,925.00		
Components of Ending Fund Balance			,	, ,		, ,		
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	46,969,455.00	78,865,925.00		78,865,925.00		
c) Committed		50	,,	2,230,020.00		2,233,320.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		3100	0.00	0.00		0.00		

#### 2024-25 Second Interim Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		
FEDERAL REVENUE							
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE							
Tax Relief Subventions							
Restricted Levies - Other							
Homeowners' Exemptions	8575	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	0.09
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies							
Secured Roll	8615	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	0.0
Prior Years' Taxes	8617	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	0.0
Non-Ad Valorem Taxes							
Parcel Taxes	8621	10,240,060.00	10,249,570.00	71,795.58	10,249,570.00	0.00	0.0
Other	8622	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	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	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	0.0
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest	8660	1,058,760.00	2,820,947.00	2,820,949.63	2,820,947.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	8699	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	0.0
TOTAL, OTHER LOCAL REVENUE		11,298,820.00	13,070,517.00	2,892,745.21	13,070,517.00	0.00	0.0
TOTAL, REVENUES		11,298,820.00	13,070,517.00	2,892,745.21	13,070,517.00		
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V11

OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS  BOOKS AND SUPPLIES Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES  SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures Communications	3701-3702 3751-3752 3901-3902 4200 4300 4400 5100 5200 5400-5450 5500 5600	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
Other Employ ee Benefits TOTAL, EMPLOYEE BENEFITS  BOOKS AND SUPPLIES  Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES  SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures	3901-3902 4200 4300 4400 5100 5200 5400-5450 5500	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS  BOOKS AND SUPPLIES  Books and Other Reference Materials  Materials and Supplies  Noncapitalized Equipment  TOTAL, BOOKS AND SUPPLIES  SERVICES AND OTHER OPERATING EXPENDITURES  Subagreements for Services  Travel and Conferences  Insurance  Operations and Housekeeping Services  Rentals, Leases, Repairs, and Noncapitalized Improvements  Transfers of Direct Costs  Transfers of Direct Costs - Interfund  Professional/Consulting Services and Operating Expenditures	4200 4300 4400 5100 5200 5400-5450 5500	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00	0.00	
BOOKS AND SUPPLIES  Books and Other Reference Materials  Materials and Supplies  Noncapitalized Equipment  TOTAL, BOOKS AND SUPPLIES  SERVICES AND OTHER OPERATING EXPENDITURES  Subagreements for Services  Travel and Conferences  Insurance  Operations and Housekeeping Services  Rentals, Leases, Repairs, and Noncapitalized Improvements  Transfers of Direct Costs  Transfers of Direct Costs - Interfund  Professional/Consulting Services and Operating Expenditures	4300 4400 5100 5200 5400-5450 5500	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00		0.0%
Books and Other Reference Materials  Materials and Supplies  Noncapitalized Equipment  TOTAL, BOOKS AND SUPPLIES  SERVICES AND OTHER OPERATING EXPENDITURES  Subagreements for Services  Travel and Conferences Insurance  Operations and Housekeeping Services  Rentals, Leases, Repairs, and Noncapitalized Improvements  Transfers of Direct Costs  Transfers of Direct Costs - Interfund  Professional/Consulting Services and Operating Expenditures	4300 4400 5100 5200 5400-5450 5500	0.00 0.00 0.00	0.00 0.00	0.00 0.00		0.00	
Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES  SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures	4300 4400 5100 5200 5400-5450 5500	0.00 0.00 0.00	0.00 0.00	0.00 0.00		0.00	
Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES  SERVICES AND OTHER OPERATING EXPENDITURES  Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures	5100 5200 5400-5450 5500	0.00	0.00	0.00	0.00		0.0%
TOTAL, BOOKS AND SUPPLIES  SERVICES AND OTHER OPERATING EXPENDITURES  Subagreements for Services  Travel and Conferences Insurance  Operations and Housekeeping Services  Rentals, Leases, Repairs, and Noncapitalized Improvements  Transfers of Direct Costs  Transfers of Direct Costs - Interfund  Professional/Consulting Services and Operating Expenditures	5100 5200 5400-5450 5500	0.00				0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES  Subagreements for Services  Travel and Conferences Insurance  Operations and Housekeeping Services  Rentals, Leases, Repairs, and Noncapitalized Improvements  Transfers of Direct Costs  Transfers of Direct Costs - Interfund  Professional/Consulting Services and Operating Expenditures	5200 5400-5450 5500	0.00	0.00		0.00	0.00	0.0%
Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures	5200 5400-5450 5500			0.00	0.00	0.00	0.0%
Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures	5200 5400-5450 5500						
Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures	5400-5450 5500	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Prof essional/Consulting Services and Operating Expenditures	5500		0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements  Transfers of Direct Costs  Transfers of Direct Costs - Interfund  Professional/Consulting Services and Operating Expenditures		0.00	226,335.00	226,334.99	226,335.00	0.00	0.0%
Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures	5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Expenditures	5750	0.00	0.00	0.00	0.00	0.00	0.0%
·	5800	250,711.00	740,765.00	531,219.50	740,765.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING	3900					0.00	
EXPENDITURES		250,711.00	967,100.00	757,554.49	967,100.00		0.0%
CAPITAL OUTLAY	0400	40.750.00	27 000 00	0.00	27 000 00	0.00	0.0%
Land	6100	18,758.00	27,008.00	0.00	27,008.00	0.00	
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	3,151,653.00	2,294,326.00	48,756.52	2,294,326.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	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	0.0%
Subscription Assets	6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		3,170,411.00	2,321,334.00	48,756.52	2,321,334.00	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	0.00	0.00	0.00	0.0%
To County Offices	7212	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	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest	7438	978,691.00	978,691.00	381,778.13	978,691.00	0.00	0.0%
Other Debt Service - Principal	7439	2,753,490.00	2,753,490.00	4,733,038.72	2,753,490.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	55	_,,,	_,,,,	.,,	_,,,		3.070
Costs)		3,732,181.00	3,732,181.00	5,114,816.85	3,732,181.00	0.00	0.0%
TOTAL, EXPENDITURES		7,153,303.00	7,020,615.00				
INTERFUND TRANSFERS		+	1,020,010.00	5,921,127.86	7,020,615.00		

### 2024-25 Second Interim Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	710,000.00	710,000.00	2,415.45	710,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			710,000.00	710,000.00	2,415.45	710,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,406,743.00	4,406,743.00	869,592.70	4,406,743.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,406,743.00	4,406,743.00	869,592.70	4,406,743.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	26,450,000.00	26,450,000.00	26,450,000.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	0.00	1,755,471.00	1,755,471.40	1,755,471.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	28,205,471.00	28,205,471.40	28,205,471.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,696,743.00)	24,508,728.00	27,338,294.15	24,508,728.00		

#### 2024-25 Second Interim Capital Project Fund for Blended Component Units Restricted Detail

39685930000000 Form 49I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	78,865,925.00
Total, Restricted Balance	e e	78,865,925.00

	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0
3) Other State Revenue		8300-8599	218,326.00	224,293.00	55,151.06	224,293.00	0.00	0.0
4) Other Local Revenue		8600-8799	45,591,399.00	45,826,568.00	14,072,709.60	45,826,568.00	0.00	0.0
5) TOTAL, REVENUES			45,809,725.00	46,050,861.00	14,127,860.66	46,050,861.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	24 065 600 00	24 065 600 00	25,258,137.50	24,965,666.00	0.00	0.0
9) Other Outgo. Transfers of Indirect Costs		7300-7399	24,965,666.00	24,965,666.00		, ,	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES		7300-7399	0.00	24,965,666.00	0.00 25,258,137,50	0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,844,059.00	21,085,195.00	(11,130,276.84)	21,085,195.00		
D. OTHER FINANCING SOURCES/USES					( , , , , , , , , , , , , , , , , , , ,			
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	3,674,091.00	3,674,091.00	0.00	3,674,091.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			3,674,091.00	3,674,091.00	0.00	3,674,091.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE			-,- ,	-,- ,		-,- ,		
(C + D4)			24,518,150.00	24,759,286.00	(11,130,276.84)	24,759,286.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,605,536.00	37,281,964.00		37,281,964.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			57,605,536.00	37,281,964.00		37,281,964.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			57,605,536.00	37,281,964.00		37,281,964.00		
2) Ending Balance, June 30 (E + F1e)			82,123,686.00	62,041,250.00		62,041,250.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	82,123,686.00	62,041,250.00		62,041,250.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
				1				

an Joaquin County		Expenditu	res by Object		F82EBHBDXC(2024-25			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	218,326.00	224,293.00	55,151.06	224,293.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0372	218,326.00	224,293.00	55,151.06	224,293.00	0.00	0.0
			210,320.00	224,293.00	33, 131.00	224,293.00	0.00	0.0
OTHER LOCAL REVENUE  County and District Taxes								
,								
Voted Indebtedness Levies		0044	40.050.400.00	40.050.400.00	44 445 004 00	40.050.400.00	0.00	
Secured Roll		8611	40,358,490.00	40,358,490.00	11,415,824.38	40,358,490.00	0.00	0.0
Unsecured Roll		8612	2,911,757.00	3,030,189.00	1,546,422.22	3,030,189.00	0.00	0.0
Prior Years' Taxes		8613	9,231.00	15,504.00	15,506.60	15,504.00	0.00	0.0
Supplemental Taxes		8614	1,887,681.00	1,887,681.00	610,304.40	1,887,681.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	424,240.00	534,704.00	484,652.00	534,704.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	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	0.0
TOTAL, OTHER LOCAL REVENUE			45,591,399.00	45,826,568.00	14,072,709.60	45,826,568.00	0.00	0.0
TOTAL, REVENUES			45,809,725.00	46,050,861.00	14,127,860.66	46,050,861.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	12,616,970.00	12,616,970.00	12,616,970.00	12,616,970.00	0.00	0.0
Bond Interest and Other Service Charges		7434	12,348,696.00	12,348,696.00	12,641,167.50	12,348,696.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect			0.00		3.30	5.50		
Costs)			24,965,666.00	24,965,666.00	25,258,137.50	24,965,666.00	0.00	0.0
TOTAL, EXPENDITURES			24,965,666.00	24,965,666.00	25,258,137.50	24,965,666.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0
		7619	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers Out			1	1	I		l	0.0
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	J U, L
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES			0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES		8965	0.00	0.00	0.00	0.00	0.00	0.0

#### 2024-25 Second Interim Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			3,674,091.00	3,674,091.00	0.00	3,674,091.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,674,091.00	3,674,091.00	0.00	3,674,091.00		

#### 2024-25 Second Interim Bond Interest and Redemption Fund Restricted Detail

39685930000000 Form 51I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	62,041,250.00
Total, Restricted Balance	е	62,041,250.00

# 2024-25 Second Interim Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	73,529.00	256,601.00	256,603.07	256,601.00	0.00	0.0
5) TOTAL, REVENUES			73,529.00	256,601.00	256,603.07	256,601.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0
		7100-						
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400- 7499	3,912,896.00	3,912,896.00	3,685,904.96	3,912,896.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		7000-7000	3,912,896.00	3,912,896.00	3,685,904.96	3,912,896.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,839,367.00)	(3,656,295.00)	(3,429,301.89)	(3,656,295.00)		
D. OTHER FINANCING SOURCES/USES			(-,,,	(4,444,444,444,444,444,444,444,444,444,	(3, 3,33 33,	(*,****,		
1) Interfund Transfers								
a) Transfers In		8900-8929	3,696,743.00	3,696,743.00	869,592.70	3,696,743.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	2,415.45	0.00	0.00	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			3,696,743.00	3,696,743.00	867,177.25	3,696,743.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE			-,,	.,,		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
(C + D4)			(142,624.00)	40,448.00	(2,562,124.64)	40,448.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,010,117.00	4,014,988.00		4,014,988.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			5,010,117.00	4,014,988.00		4,014,988.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,010,117.00	4,014,988.00		4,014,988.00		
2) Ending Balance, June 30 (E + F1e)			4,867,493.00	4,055,436.00		4,055,436.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,867,493.00	4,055,436.00		4,055,436.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
						1		

# 2024-25 Second Interim Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		
FEDERAL REVENUE							
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0
OTHER STATE REVENUE							
Tax Relief Subventions							
Voted Indebtedness Levies							
Homeowners' Exemptions	8571	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8572	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE	5572	0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE		3.30	0.00	0.00	0.00	0.00	
County and District Taxes							
Voted Indebtedness Levies							
	0044	0.00	0.00	0.00	0.00	0.00	
Secured Roll	8611	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll	8612	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes	8613	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes	8614	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes							
Other	8622	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	0.0
Interest	8660	73,529.00	256,601.00	256,603.07	256,601.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	8699	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	0.0
TOTAL, OTHER LOCAL REVENUE		73,529.00	256,601.00	256,603.07	256,601.00	0.00	0.0
TOTAL, REVENUES		73,529.00	256,601.00	256,603.07	256,601.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Bond Redemptions	7433	0.00	0.00	0.00	0.00	0.00	0.0
Bond Interest and Other Service Charges	7434	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service - Interest	7438	1,868,437.00	1,868,437.00	513,010.02	1,868,437.00	0.00	0.0
Other Debt Service - Principal	7439	2,044,459.00	2,044,459.00	3,172,894.94	2,044,459.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect						0.00	
Costs)		3,912,896.00	3,912,896.00	3,685,904.96	3,912,896.00	0.00	0.0
TOTAL, EXPENDITURES		3,912,896.00	3,912,896.00	3,685,904.96	3,912,896.00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	3,696,743.00	3,696,743.00	869,592.70	3,696,743.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		3,696,743.00	3,696,743.00	869,592.70	3,696,743.00	0.00	0.0
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0.00	2,415.45	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	2,415.45	0.00	0.00	0.0
OTHER SOURCES/USES							
SOURCES							

# 2024-25 Second Interim Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs	8965	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	0.0%
(c) TOTAL, SOURCES		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	0.0%
All Other Financing Uses	7699	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	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES							
(a - b + c - d + e)		3,696,743.00	3,696,743.00	867,177.25	3,696,743.00		

### 2024-25 Second Interim Debt Service Fund for Blended Component Units Restricted Detail

39685930000000 Form 52I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	4,055,436.00
Total, Restricted Balance	e	4,055,436.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columi B & D (F)
A. REVENUES								
1) LCFF Sources		8010- 8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100- 8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300- 8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue		8600- 8799	30,000.00	31,709.00	31,709.62	31,709.00	0.00	0.0
5) TOTAL, REVENUES			30,000.00	31,709.00	31,709.62	31,709.00		
B. EXPENSES								
1) Certificated Salaries		1000- 1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000- 2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		3000- 3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		4000- 4999	0.00	34,500.00	20,826.45	34,500.00	0.00	0.0
5) Services and Other Operating Expenses		5000- 5999	30,000.00	33,649.00	6,480.00	33,649.00	0.00	0.0
6) Depreciation and Amortization		6000- 6999	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENSES			30,000.00	68,149.00	27,306.45	68,149.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	(36,440.00)	4,403.17	(36,440.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900- 8929	0.00	40,000.00	0.00	40,000.00	0.00	0.0
b) Transfers Out		7600- 7629	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	0.0
b) Uses		7630- 7699	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980- 8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	40,000.00	0.00	40,000.00		
E. NET INCREASE (DECREASE) IN								
NET POSITION (C + D4)			0.00	3,560.00	4,403.17	3,560.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	17,091.00		17,091.00	0.00	0.
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			0.00	17,091.00		17,091.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	17,091.00		17,091.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	20,651.00		20,651.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	20,651.00		20,651.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	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	0.0
Interest		8660	0.00	357.00	357.00	357.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	30,000.00	31,352.00	31,352.62	31,352.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			30,000.00	31,709.00	31,709.62	31,709.00	0.00	0.0
TOTAL, REVENUES			30,000.00	31,709.00	31,709.62	31,709.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS		3101- 3102	0.00	0.00	0.00	0.00	0.00	0.0
		3102	0.00	0.00	0.00	0.00		0.0
PERS		3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-					0.00	
CASE A MICOGOLIO ALLO MALLY E		3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits		3401- 3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance		3501- 3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation		3601- 3602	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Allocated		3701- 3702	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	0.0
Other Employ ee Benefits		3901- 3902	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	0.00	34,500.00	20,826.45	34,500.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0
Food		4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	34,500.00	20,826.45	34,500.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0
2 doc dita monisorompo		5400-	0.00	0.00	0.00	0.00		0.0
Insurance		5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	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	0.0
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	33,649.00	6,480.00	33,649.00	0.00	0.0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			30,000.00	33,649.00	6,480.00	33,649.00	0.00	0.0
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENSES			30,000.00	68,149.00	27,306.45	68,149.00	0.00	0.0
INTERFUND TRANSFERS			00,000.00	00,110.00	27,000.10	00,140.00		
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	40,000.00	0.00	40,000.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0010	0.00	40,000.00	0.00	40,000.00	0.00	0.0
INTERFUND TRANSFERS OUT			0.00	10,000.00	0.00	10,000.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		7010	0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0
CONTRIBUTIONS			3.00	0.00	3.00	0.00	0.00	0.0
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0990	0.00	0.00	0.00	0.00	0.00	0.0

2024-25 Second Interim Other Enterprise Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	40,000.00	0.00	40,000.00		

2024-25 Second Interim Other Enterprise Fund Restricted Detail

Manteca Unified San Joaquin County 39685930000000 Form 63I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
Total, Restricted Net Po	sition	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010- 8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	1,145,458.00	1,241,458.00	630,826.99	1,241,458.00	0.00	0.0%
5) TOTAL, REVENUES			1,145,458.00	1,241,458.00	630,826.99	1,241,458.00		
B. EXPENSES								
1) Certificated Salaries		1000- 1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries		2000- 2999	206,205.00	206,205.00	120,561.98	206,205.00	0.00	0.09
3) Employ ee Benefits		3000- 3999	86,253.00	86,253.00	49,788.69	86,253.00	0.00	0.09
4) Books and Supplies		4000- 4999	65,000.00	71,913.00	10,643.65	71,913.00	0.00	0.09
5) Services and Other Operating Expenses		5000- 5999	788,000.00	877,087.00	469,509.27	877,087.00	0.00	0.09
6) Depreciation and Amortization		6000- 6999	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENSES			1,145,458.00	1,241,458.00	650,503.59	1,241,458.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(19,676.60)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900- 8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930- 8979	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	0.0
3) Contributions		8980- 8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN								
NET POSITION (C + D4)			0.00	0.00	(19,676.60)	0.00		
F. NET POSITION								
1) Beginning Net Position		9791	0.00	0.00		0.00	0.00	0.0
a) As of July 1 - Unaudited		9791						
b) Audit Adjustments		9193	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0705	0.00	0.00		0.00	0.00	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		

an Joaquin County	<u> </u>		F62EBRBDAC(2024-23					
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	4,516.00	4,516.00	2,348.00	4,516.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts								
In-District Premiums/Contributions		8674	1,088,942.00	1,184,942.00	625,000.00	1,184,942.00	0.00	0.0
All Other Fees and Contracts		8689	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0
Other Local Revenue		0009	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0
		0000	22 222 22	22 200 00	2 470 00	22 200 20	0.00	
All Other Local Revenue		8699	22,000.00	22,000.00	3,478.99	22,000.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			1,145,458.00	1,241,458.00	630,826.99	1,241,458.00	0.00	0.0
TOTAL, REVENUES			1,145,458.00	1,241,458.00	630,826.99	1,241,458.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	111,544.00	111,544.00	65,233.70	111,544.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	94,661.00	94,661.00	55,328.28	94,661.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			206,205.00	206,205.00	120,561.98	206,205.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS		3101-					0.00	
SINO		3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS		3201-	E2 E7E 00	53,575.00	21 226 54	E2 E7E 00	0.00	
		3202	53,575.00	53,575.00	31,326.54	53,575.00		0.0
OASDI/Medicare/Alternative		3301- 3302	15,770.00	15,770.00	9,220.40	15,770.00	0.00	0.0
		3401-	,	.,	.,	,		
Health and Welfare Benefits		3402	9,094.00	9,094.00	5,304.60	9,094.00	0.00	0.0
Unemploy ment Insurance		3501- 3502	103.00	103.00	60.20	103.00	0.00	0.0
Workers' Compensation		3601-					0.00	
		3602 3701-	3,597.00	3,597.00	2,008.09	3,597.00		0.0
OPEB, Allocated		3702	1,783.00	1,783.00	924.93	1,783.00	0.00	0.0
OPEB, Active Employees		3751- 3752	2,331.00	2,331.00	943.93	2,331.00	0.00	0.
		3901-					0.00	
Other Employee Benefits		3902	0.00	0.00	0.00	0.00		0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	65,000.00	62,061.00	7,766.03	62,061.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	9,852.00	2,877.62	9,852.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,000.00	71,913.00	10,643.65	71,913.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Trav el and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400- 5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,000.00	83,000.00	32,720.89	83,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	705,000.00	794,087.00	436,788.38	794,087.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			788,000.00	877,087.00	469,509.27	877,087.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,145,458.00	1,241,458.00	650,503.59	1,241,458.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS		0000	2.45	2.45				0.000
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

2024-25 Second Interim Self-Insurance Fund Restricted Detail

Manteca Unified San Joaquin County 39685930000000 Form 67I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
Total, Restricted Net Po	osition	0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010- 8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100- 8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300- 8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600- 8799	500,000.00	1,443,107.00	839,509.81	1,443,107.00	0.00	0.0%
5) TOTAL, REVENUES			500,000.00	1,443,107.00	839,509.81	1,443,107.00		
B. EXPENSES								
1) Certificated Salaries		1000- 1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000- 2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee Benefits		3000- 3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies		4000- 4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenses		5000- 5999	72,700.00	72,700.00	43,956.48	72,700.00	0.00	0.09
6) Depreciation and Amortization		6000- 6999	0.00	0.00	0.00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299, 7400- 7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300- 7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENSES			72,700.00	72,700.00	43,956.48	72,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5-B9)			427,300.00	1,370,407.00	795,553.33	1,370,407.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900- 8929	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	0.0
2) Other Sources/Uses								
a) Sources		8930- 8979	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	0.0
3) Contributions		8980- 8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN								
NET POSITION (C + D4)			427,300.00	1,370,407.00	795,553.33	1,370,407.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	16,931,806.00	18,202,886.00		18,202,886.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			16,931,806.00	18,202,886.00		18,202,886.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			16,931,806.00	18,202,886.00		18,202,886.00		
2) Ending Net Position, June 30 (E + F1e)			17,359,106.00	19,573,293.00		19,573,293.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	17,359,106.00	19,573,293.00		19,573,293.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	500,000.00	1,443,107.00	839,509.81	1,443,107.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			500,000.00	1,443,107.00	839,509.81	1,443,107.00	0.00	0.09
TOTAL, REVENUES			500,000.00	1,443,107.00	839,509.81	1,443,107.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	72,700.00	72,700.00	43,956.48	72,700.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			72,700.00	72,700.00	43,956.48	72,700.00	0.00	0.09
TOTAL, EXPENSES			72,700.00	72,700.00	43,956.48	72,700.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			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	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

2024-25 Second Interim Retiree Benefit Fund Restricted Detail

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	19,573,293.00
Total, Restricted Net P	osition	19,573,293.00

1) LCPF Sources  2) Federal Revenue  31  3) Other State Revenue  4) Other Local Revenue  55  55  TOTAL, REVENUES  8. EXPENSES  1) Certificated Salaries  20  2) Classified Salaries  3) Employee Benefits  4) Books and Supplies  4) Books and Supplies  5) Services and Other Operating Expenses  6) Depreciation and Amortization  7) Other Outgo (excluding Transfers of Indirect Costs)  71  8) Other Outgo - Transfers of Indirect Costs  73  9) TOTAL, EXPENSES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE  OTHER FINANCING SOURCES/IUSES  1) Interfund Transfers  a) Transfers In  b) Transfers Out  76  77  20 Other Sources/Uses  a) Sources  b) Uses  78  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/IUSES  E. NET INCREASE (DECREASE) IN  NET POSITION (+ D4)  F. NET POSITION (- D4)  F. NET POSITION (- D4)  1) Beginning Net Position  a) As of July 1 - Unaudited  5) Audit Adjustments	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
1) LCFF Sources 2) Federal Revenue 31 3) Other State Revenue 4) Other Local Revenue 4) Other Local Revenue 55 TOTAL, REVENUES  B. EXPENSES 1) Certificated Salaries 200 2) Classified Salaries 3) Employee Benefits 30 3) Employee Benefits 40 4) Books and Supplies 40 5) Services and Other Operating Expenses 6) Depreciation and Amortization 69 7) Other Outgo (excluding Transfers of Indirect Costs) 72 8) Other Outgo - Transfers of Indirect Costs 73 9) TOTAL, EXPENSES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES/IJSES 1) Interfund Transfers a) Transfers In 89 b) Transfers Out 2) Other Sources/IJSES a) Sources a) Sources b) Uses 76 3) Contributions 89 4) TOTAL, OTHER FINANCING SOURCES/IJSES E. NET INCREASE (DECREASE) IN NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited b) Audit Adjustments							
2) Federal Revenue	8010- 8099	0.00	0.00	0.00	0.00	0.00	0.0%
350 4) Other Local Revenue 866 5) TOTAL, REVENUES  B. EXPENSES 1) Certificated Salaries 100 2) Classified Salaries 229 3) Employee Benefits 300 4) Books and Supplies 5) Services and Other Operating Expenses 6) Depreciation and Amortization 600 7) Other Outgo (excluding Transfers of Indirect Costs) 7) Other Outgo (excluding Transfers of Indirect Costs) 7) Other Outgo - Transfers of Indirect Costs 7) TOTAL, EXPENSES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE 0THER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 800 b) Transfers Out 766 776 777 787 788 789 780 780 780 780 780 780 780 780 780 780	8100- 8299	0.00	0.00	0.00	0.00	0.00	0.09
STOTAL, REVENUES	8300- 8599	0.00	0.00	0.00	0.00	0.00	0.09
B. EXPENSES	8600- 8799	0.00	0.00	0.00	0.00	0.00	0.0
1) Certificated Salaries 200 2) Classified Salaries 291 3) Employee Benefits 300 3) Employee Benefits 300 4) Books and Supplies 400 4) Books and Supplies 500 5) Services and Other Operating Expenses 500 6) Depreciation and Amortization 600 7) Other Outgo (excluding Transfers of Indirect Costs) 725 7) Other Outgo (excluding Transfers of Indirect Costs) 736 8) Other Outgo - Transfers of Indirect Costs 737 9) TOTAL, EXPENSES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5-B9)  D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers out 766 750 2) Other Sources/Uses 890 a) Sources 893 b) Uses 763 3) Contributions 896 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) F. NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited 977 1) Beginning Net Position 975		0.00	0.00	0.00	0.00		
198 2) Classified Salaries 200 3) Employee Benefits 301 4) Books and Supplies 402 4) Books and Supplies 5) Services and Other Operating Expenses 6) Depreciation and Amortization 603 604 707 71 70 Other Outgo (excluding Transfers of Indirect Costs) 71 8) Other Outgo (excluding Transfers of Indirect Costs) 73 8) Other Outgo - Transfers of Indirect Costs 73 9) TOTAL, EXPENSES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE  OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 76 76 77 78 78 79 79 70 70 70 71 71 71 72 73 73 73 73 74 74 75 75 76 76 76 76 77 77							
298 3) Employee Benefits 300 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenses 506 6) Depreciation and Amortization 607 7) Other Outgo (excluding Transfers of Indirect Costs) 710 7) Other Outgo - Transfers of Indirect Costs 730 8) Other Outgo - Transfers of Indirect Costs 731 9) TOTAL, EXPENSES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 890 891 2) Other Sources/Uses a) Sources b) Uses 763 3) Contributions 893 3) Contributions 894 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited b) Audit Adjustments	1000- 1999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employee Benefits 400 4) Books and Supplies 400 4) Books and Supplies 5) Services and Other Operating Expenses 500 6) Depreciation and Amortization 600 7) Other Outgo (excluding Transfers of Indirect Costs) 744 749 8) Other Outgo - Transfers of Indirect Costs 733 9) TOTAL, EXPENSES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(AS - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 893 b) Transfers Out 766 761 2) Other Sources/Uses a) Sources 893 3) Contributions 49 1) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) F. NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited 5) Audit Adjustments 975	2000- 2999	0.00	0.00	0.00	0.00	0.00	0.0
498 5) Services and Other Operating Expenses 506 6) Depreciation and Amortization 607 7) Other Outgo (excluding Transfers of Indirect Costs) 714 7) Other Outgo (excluding Transfers of Indirect Costs) 738 8) Other Outgo - Transfers of Indirect Costs 739 739 730 731 739 731 739 731 739 731 739 731 739 731 739 731 739 731 731 731 732 732 733 733 733 734 735 735 736 737 737 737 737 738 738 739 739 739 739 739 739 739 739 739 739	3000- 3999	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenses  6) Depreciation and Amortization  70 71 71 71 71 71 71 71 71 71 71 71 71 71	4000- 4999	0.00	0.00	0.00	0.00	0.00	0.0
698 710 71 Other Outgo (excluding Transfers of Indirect Costs) 725 726 737 8) Other Outgo - Transfers of Indirect Costs 736 8) Other Outgo - Transfers of Indirect Costs 737 738 9) TOTAL, EXPENSES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)  D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 897 b) Transfers Out 760 767 2) Other Sources/Uses a) Sources  898 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) F. NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited b) Audit Adjustments 978	5000- 5999	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs) 725 744  8) Other Outgo - Transfers of Indirect Costs 736  9) TOTAL, EXPENSES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  896  b) Transfers Out  760  761  2) Other Sources/Uses  a) Sources  b) Uses  763  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)  F. NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited  b) Audit Adjustments  725  744  744  744  744  744  744  744	6000- 6999	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs  9) TOTAL, EXPENSES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  896  b) Transfers Out  766  766  2) Other Sources/Uses  a) Sources  b) Uses  763  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited  976  978	7100- 7299, 7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)  D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers  a) Transfers In  897  b) Transfers Out  760  2) Other Sources/Uses  a) Sources  b) Uses  763  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited  b) Audit Adjustments  975	7300- 7399	0.00	0.00	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES AND USES(A5 -B9)         D. OTHER FINANCING SOURCES/USES         1) Interfund Transfers         a) Transfers In       890         b) Transfers Out       760         2) Other Sources/Uses       893         a) Sources       893         b) Uses       763         3) Contributions       896         4) TOTAL, OTHER FINANCING SOURCES/USES         E. NET INCREASE (DECREASE) IN         NET POSITION         1) Beginning Net Position         a) As of July 1 - Unaudited       976         b) Audit Adjustments       978		0.00	0.00	0.00	0.00		
1) Interfund Transfers  a) Transfers In  890  b) Transfers Out  760  760  2) Other Sources/Uses  a) Sources  b) Uses  763  3) Contributions  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN  NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited  b) Audit Adjustments  890  890  890  890  890  890  890  89		0.00	0.00	0.00	0.00		
a) Transfers In 890 b) Transfers Out 760 2) Other Sources/Uses a) Sources 893 b) Uses 763 3) Contributions 896 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) F. NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited 976 b) Audit Adjustments 978							
a) Iransfers In 892 b) Transfers Out 766 762 2) Other Sources/Uses a) Sources 893 b) Uses 763 764 3) Contributions 898 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) F. NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited 978 b) Audit Adjustments 978							
### 1762  2) Other Sources/Uses  a) Sources  893  b) Uses  763  764  3) Contributions  894  4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN  NET POSITION (C + D4)  F. NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited  b) Audit Adjustments  763  764  897  765  897  765  897  765  766  766  767  767  768  769  769  769	8900- 8929	0.00	0.00	0.00	0.00	0.00	0.0
a) Sources 895 b) Uses 763 769 3) Contributions 896 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)  F. NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited 976 b) Audit Adjustments 976	7600- 7629	0.00	0.00	0.00	0.00	0.00	0.0
a) Sources b) Uses 763 763 3) Contributions 898 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)  F. NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited b) Audit Adjustments 978							
5) Uses 769 3) Contributions 899 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)  F. NET POSITION 1) Beginning Net Position a) As of July 1 - Unaudited 979 b) Audit Adjustments 979	8930- 8979	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN  NET POSITION (C + D4)  F. NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited  b) Audit Adjustments  979	7630- 7699	0.00	0.00	0.00	0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN  NET POSITION (C + D4)  F. NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited  b) Audit Adjustments  979	8980- 8999	0.00	0.00	0.00	0.00	0.00	0.0
NET POSITION (C + D4)  F. NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited 979  b) Audit Adjustments 979		0.00	0.00	0.00	0.00		
F. NET POSITION  1) Beginning Net Position  a) As of July 1 - Unaudited 979  b) Audit Adjustments 979							
1) Beginning Net Position a) As of July 1 - Unaudited 979 b) Audit Adjustments 979		0.00	0.00	0.00	0.00		
a) As of July 1 - Unaudited 979 b) Audit Adjustments 979		7					
b) Audit Adjustments 979							
•	9791	761.00	761.00		761.00	0.00	0.0
-> A C   1   A - A B A   F A B - B B B B B B B B B B B - B B B B B B B B B B B - B B B B B B B B B B B - B - B - B B - B - B - B - B - B - B - B - B - B - B - B - B - B - B -	9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		761.00	761.00		761.00		
d) Other Restatements 979	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)		761.00	761.00		761.00		

#### 2024-25 Second Interim Foundation Private-Purpose Trust Fund Expenditures by Object

an Joaquin County Ex	Expenditures by Object								
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
Components of Ending Net Position									
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00			
b) Restricted Net Position		9797	761.00	761.00		761.00			
c) Unrestricted Net Position		9790	0.00	0.00		0.00			
OTHER STATE REVENUE									
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.09	
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09	
OTHER LOCAL REVENUE									
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%	
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Local Revenue		0002	0.00	0.00	0.00	0.00	0.00	0.07	
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE		0099	0.00	0.00	0.00	0.00	0.00	0.07	
							0.00	0.07	
TOTAL, REVENUES			0.00	0.00	0.00	0.00			
CERTIFICATED SALARIES		1100	0.00	0.00	0.00	0.00	0.00	0.00	
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%	
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%	
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.09	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%	
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%	
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.09	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%	
EMPLOYEE BENEFITS									
STRS		3101- 3102	0.00	0.00	0.00	0.00	0.00	0.0%	
PERS		3201- 3202	0.00	0.00	0.00	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301- 3302	0.00	0.00	0.00	0.00	0.00	0.0%	
Health and Welfare Benefits		3401- 3402 3501-	0.00	0.00	0.00	0.00	0.00	0.09	
Unemploy ment Insurance		3502 3601-	0.00	0.00	0.00	0.00	0.00	0.09	
Workers' Compensation		3602 3701-	0.00	0.00	0.00	0.00	0.00	0.09	
OPEB, Allocated  OPEB, Active Employees		3702 3751-	0.00	0.00	0.00	0.00	0.00	0.09	
Other Employ ee Benefits		3752 3901-	0.00	0.00	0.00	0.00	0.00	0.09	
. ,		3902	0.00	0.00	0.00	0.00		0.09	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.09	
BOOKS AND SUPPLIES  Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400- 5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

#### 2024-25 Second Interim Foundation Private-Purpose Trust Fund Restricted Detail

39685930000000 Form 73I F82EBHBDXC(2024-25)

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	761.00
Total, Restricted Net P	osition	761.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	23,536.22	23,530.20	23,530.20	23,530.20	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	23,536.22	23,530.20	23,530.20	23,530.20	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	37.96	38.55	38.55	38.55	0.00	0.0%
b. Special Education-Special Day Class	226.06	226.06	226.06	226.06	0.00	0.0%
c. Special Education-NPS/LCI	1.80	1.55	1.55	1.55	0.00	0.0%
d. Special Education Extended Year	16.64	16.64	16.64	16.64	0.00	0.0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	282.46	282.80	282.80	282.80	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	23,818.68	23,813.00	23,813.00	23,813.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

	Unrestricted						
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)	
(Enter projections for subsequent years 1 and 2 in Columns C and E;							
current year - Column A - is extracted)							
A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFF/Revenue Limit Sources	8010-8099	333,148,787.00	8.05%	359,969,381.00	6.08%	381,851,231.00	
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	
3. Other State Revenues	8300-8599	9,543,113.00	(.88%)	9,459,113.00	2.19%	9,666,113.00	
4. Other Local Revenues	8600-8799	8,662,444.00	(3.30%)	8,376,280.00	0.00%	8,376,280.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	3,000,000.00	(100.00%)	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	(56,054,385.00)	4.34%	(58,488,320.00)	4.10%	(60,888,116.00)	
6. Total (Sum lines A1 thru A5c)		298,299,959.00	7.05%	319,316,454.00	6.17%	339,005,508.00	
B. EXPENDITURES AND OTHER FINANCING USES							
1. Certificated Salaries							
a. Base Salaries				120,434,968.00		129,946,413.00	
b. Step & Column Adjustment				2,203,191.00		2,267,508.00	
c. Cost-of-Living Adjustment				2,356,108.00		3,541,513.00	
d. Other Adjustments				4,952,146.00		1,785,000.00	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,434,968.00	7.90%	129,946,413.00	5.84%	137,540,434.00	
2. Classified Salaries							
a. Base Salaries				44,956,044.00		48,352,261.00	
b. Step & Column Adjustment				886,621.00		639,225.00	
c. Cost-of-Living Adjustment				833,400.00		1,247,832.00	
d. Other Adjustments				1,676,196.00		163,600.00	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,956,044.00	7.55%	48,352,261.00	4.24%	50,402,918.00	
3. Employ ee Benefits	3000-3999	60,710,660.00	6.40%	64,599,074.00	4.25%	67,346,247.00	
4. Books and Supplies	4000-4999	38,059,262.00	13.06%	43,029,969.00	9.30%	47,029,969.00	
Services and Other Operating Expenditures	5000-5999	30,198,990.00	(.19%)	30,141,102.00	2.45%	30,878,471.00	
6. Capital Outlay	6000-6999	276,446.00	(45.74%)	150,000.00	0.00%	150,000.00	
	7100-7299, 7400-		(1211 173)	,		,	
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	5,086,332.00	3.86%	5,282,724.00	2.73%	5,426,884.00	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,756,870.00)	(13.54%)	(2,383,539.00)	0.00%	(2,383,539.00)	
9. Other Financing Uses							
a. Transfers Out	7600-7629	40,000.00	0.00%	40,000.00	6,250.00%	2,540,000.00	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%		
10. Other Adjustments (Explain in Section F below)							
11. Total (Sum lines B1 thru B10)		297,005,832.00	7.46%	319,158,004.00	6.20%	338,931,384.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)		1,294,127.00		158,450.00		74,124.00	
D. FUND BALANCE							
1.Net Beginning Fund Balance(Form 01I, line F1e)		44,234,624.00		45,528,751.00		45,687,201.00	
2. Ending Fund Balance (Sum lines C and D1)		45,528,751.00		45,687,201.00		45,761,325.00	
3. Components of Ending Fund Balance (Form 01I)							
a. Nonspendable	9710-9719	279,982.00		279,982.00		279,982.00	
b. Restricted	9740						
c. Committed							
Stabilization Arrangements	9750	0.00					
2. Other Commitments	9760	0.00					
d. Assigned	9780	31,491,215.00		31,536,215.00		31,192,215.00	
e. Unassigned/Unappropriated							

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Reserve for Economic Uncertainties	9789	13,756,716.00		13,870,136.00		14,288,168.00
Unassigned/Unappropriated	9790	838.00		868.00		960.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		45,528,751.00		45,687,201.00		45,761,325.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,756,716.00		13,870,136.00		14,288,168.00
c. Unassigned/Unappropriated	9790	838.00		868.00		960.00
(Enter other reserve projections in Columns C and E for subsequent						
y ears 1 and 2; current y ear - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,757,554.00		13,871,004.00		14,289,128.00

#### F. ASSUMPTIONS

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

2025-26: LCFF COLA 2.43%; salary COLA 2.07%; increase FTE for growth and continued implementation of Universal Transitional Kindergarten (UTK) including 20:2 student to adult ratio. 2026-27: LCFF COLA 3.52%; salary COLA 2.99%; increase FTE for growth.

	Restricted					
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	20,180,267.00	(31.51%)	13,821,729.00	0.00%	13,821,729.00
3. Other State Revenues	8300-8599	35,848,924.00	(7.63%)	33,111,880.00	.18%	33,171,880.00
4. Other Local Revenues	8600-8799	10,009,390.00	(4.42%)	9,566,670.00	3.30%	9,882,711.00
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	56,054,385.00	4.34%	58,488,320.00	4.10%	60,888,116.00
6. Total (Sum lines A1 thru A5c)		122,092,966.00	(5.82%)	114,988,599.00	2.41%	117,764,436.00
B. EXPENDITURES AND OTHER FINANCING USES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(	, ,		
Certificated Salaries						
a. Base Salaries				42,078,366.00		45,348,752.00
b. Step & Column Adjustment						
				781,931.00		761,396.00
c. Cost-of-Living Adjustment				651,299.00		983,004.00
d. Other Adjustments	1000 1000			1,837,156.00		(3,337,551.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,078,366.00	7.77%	45,348,752.00	(3.51%)	43,755,601.00
2. Classified Salaries						
a. Base Salaries				22,633,785.00		23,164,229.00
b. Step & Column Adjustment				449,155.00		423,999.00
c. Cost-of-Living Adjustment				340,277.00		514,363.00
d. Other Adjustments				(258,988.00)		(2,818,452.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,633,785.00	2.34%	23,164,229.00	(8.12%)	21,284,139.00
3. Employ ee Benefits	3000-3999	34,107,633.00	2.87%	35,085,960.00	(4.57%)	33,483,386.00
4. Books and Supplies	4000-4999	22,217,207.00	(49.40%)	11,240,831.00	.80%	11,330,831.00
5. Services and Other Operating Expenditures	5000-5999	29,685,599.00	(10.81%)	26,475,642.00	(3.22%)	25,622,446.00
6. Capital Outlay	6000-6999	8,719,747.00	(98.85%)	100,000.00	0.00%	100,000.00
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	2,109,044.00	(16.34%)	1,764,465.00	0.00%	1,764,465.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		161,551,381.00	(11.37%)	143,179,879.00	(4.08%)	137,340,868.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(39,458,415.00)		(28,191,280.00)		(19,576,432.00)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01I, line F1e)		91,226,737.00		51,768,322.00		23,577,042.00
2. Ending Fund Balance (Sum lines C and D1)		51,768,322.00		23,577,042.00		4,000,610.00
Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	3,414,721.00		3,414,721.00		3,414,721.00
b. Restricted	9740	48,353,601.00		20,162,321.00		585,889.00
c. Committed				, , , , , ,		.,
Stabilization Arrangements	9750					
Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		51,768,322.00		23,577,042.00		4,000,610.00
E. AVAILABLE RESERVES						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve						
projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

#### F. ASSUMPTIONS

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

2025-26: LCFF COLA 2.43%; salary COLA 2.07%. 2026-27: LCFF COLA 3.52%; salary COLA 2.99%; reversal of one-time employee stipend.

Unrestricted/Restricted F82EBHBDXC(20							
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)	
(Enter projections for subsequent years 1 and 2 in Columns C and E;							
current year - Column A - is extracted)							
A. REVENUES AND OTHER FINANCING SOURCES							
1. LCFF/Revenue Limit Sources	8010-8099	333,148,787.00	8.05%	359,969,381.00	6.08%	381,851,231.00	
2. Federal Revenues	8100-8299	20,180,267.00	(31.51%)	13,821,729.00	0.00%	13,821,729.00	
3. Other State Revenues	8300-8599	45,392,037.00	(6.21%)	42,570,993.00	.63%	42,837,993.00	
4. Other Local Revenues	8600-8799	18,671,834.00	(3.90%)	17,942,950.00	1.76%	18,258,991.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	3,000,000.00	(100.00%)	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00	
6. Total (Sum lines A1 thru A5c)		420,392,925.00	3.31%	434,305,053.00	5.17%	456,769,944.00	
B. EXPENDITURES AND OTHER FINANCING USES				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Certificated Salaries							
a. Base Salaries				162,513,334.00		175,295,165.00	
b. Step & Column Adjustment				2,985,122.00		3,028,904.00	
c. Cost-of-Living Adjustment							
• /				3,007,407.00		4,524,517.00	
d. Other Adjustments	1000 1000	100 510 001 00	7.070	6,789,302.00	0.400/	(1,552,551.00)	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	162,513,334.00	7.87%	175,295,165.00	3.42%	181,296,035.00	
2. Classified Salaries				07 500 000 00		74 540 400 00	
a. Base Salaries				67,589,829.00		71,516,490.00	
b. Step & Column Adjustment				1,335,776.00		1,063,224.00	
c. Cost-of-Living Adjustment				1,173,677.00		1,762,195.00	
d. Other Adjustments				1,417,208.00		(2,654,852.00)	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,589,829.00	5.81%	71,516,490.00	.24%	71,687,057.00	
3. Employ ee Benefits	3000-3999	94,818,293.00	5.13%	99,685,034.00	1.15%	100,829,633.00	
4. Books and Supplies	4000-4999	60,276,469.00	(9.96%)	54,270,800.00	7.54%	58,360,800.00	
5. Services and Other Operating Expenditures	5000-5999	59,884,589.00	(5.46%)	56,616,744.00	(.20%)	56,500,917.00	
6. Capital Outlay	6000-6999	8,996,193.00	(97.22%)	250,000.00	0.00%	250,000.00	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	5,086,332.00	3.86%	5,282,724.00	2.73%	5,426,884.00	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(647,826.00)	(4.44%)	(619,074.00)	0.00%	(619,074.00)	
9. Other Financing Uses							
a. Transfers Out	7600-7629	40,000.00	0.00%	40,000.00	6,250.00%	2,540,000.00	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00	
10. Other Adjustments				0.00		0.00	
11. Total (Sum lines B1 thru B10)		458,557,213.00	.82%	462,337,883.00	3.01%	476,272,252.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)		(38,164,288.00)		(28,032,830.00)		(19,502,308.00)	
D. FUND BALANCE							
1. Net Beginning Fund Balance (Form 01I, line F1e)		135,461,361.00		97,297,073.00		69,264,243.00	
2. Ending Fund Balance (Sum lines C and D1)		97,297,073.00		69,264,243.00		49,761,935.00	
3. Components of Ending Fund Balance (Form 01I)							
a. Nonspendable	9710-9719	3,694,703.00		3,694,703.00		3,694,703.00	
b. Restricted	9740	48,353,601.00		20,162,321.00		585,889.00	
c. Committed							
Stabilization Arrangements	9750	0.00		0.00		0.00	
2. Other Commitments	9760	0.00		0.00		0.00	
d. Assigned	9780	31,491,215.00		31,536,215.00		31,192,215.00	
e. Unassigned/Unappropriated		, , , , , , , ,		,		,	
Reserve for Economic Uncertainties	9789	13,756,716.00		13,870,136.00		14,288,168.00	
I		11				<u> </u>	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	838.00		868.00		960.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		97,297,073.00		69,264,243.00		49,761,935.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,756,716.00		13,870,136.00		14,288,168.00
c. Unassigned/Unappropriated	9790	838.00		868.00		960.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,757,554.00		13,871,004.00		14,289,128.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
Enter the name(s) of the SELPA(s):						
Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter pro-	ojections)	23,530.20		24,201.25		24,804.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		458,557,213.00		462,337,883.00		476,272,252.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		458,557,213.00		462,337,883.00		476,272,252.00
d. Reserv e Standard Percentage Lev el						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,756,716.39		13,870,136.49		14,288,167.56
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,756,716.39		13,870,136.49		14,288,167.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

#### Second Interim General Fund School District Criteria and Standards Review

39 68593 0000000 Form 01CSI F82EBHBDXC(2024-25)

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

Deviations from the standards must be explained and may affect the interim certification.

# CRITERIA AND STANDARDS 1. CRITERION: Average Daily Attendance STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections. District's ADA Standard Percentage Range: -2.0% to +2.0%

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

#### Estimated Funded ADA

	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
Fiscal Year	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	23,519.03	23,530.20		
Charter School	0.00	0.00		
Total ADA	23,519.03	23,530.20	0.0%	Met
1st Subsequent Year (2025-26)				
District Regular	24,190.07	24,201.25		
Charter School	0.00			
Total ADA	24,190.07	24,201.25	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	24,792.13	24,804.24		
Charter School	0.00			
Total ADA	24,792.13	24,804.24	0.0%	Met

#### 1B. Comparison of District ADA to the Standard

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

1a.	STANDARD MET	- Funded ADA has not	hanged since first interin	m projections by me	ore than two percent in an	y of the current y	ear or two subsequent fiscal years.
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Explanation:			
Explanation.			
(according a life NIOT accord)			
(required if NOT met)			

## Second Interim General Fund School District Criteria and Standards Review

39 68593 0000000 Form 01CSI F82EBHBDXC(2024-25)

2.	TERION:	

STANDARD: Projected enrollment for an	y of the current fiscal year or	or two subsequent fiscal y	ears has not changed b	y more than two percent sir	nce first interim projections

District's Enrollment Standard Percentage Range: -2.0% to +2.0% 2A. Calculating the District's Enrollment Variances DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter data into the first column for all fiscal years.  $enrollment \ and \ charter \ school \ enrollment \ corresponding \ to \ financial \ data \ reported \ in \ the \ General Fund, \ only, \ for \ all \ fiscal \ y ears.$ Enrollment First Interim Second Interim (Form 01CSI, Item 2A) CALPADS/Projected Fiscal Year Percent Change Status Current Year (2024-25) District Regular 25,235.00 25,247.00 Charter School 0.00 Total Enrollment 25,235.00 25,247.00 0.0% Met 1st Subsequent Year (2025-26) District Regular 25,955.00 25,967.00 Charter School 0.00 Total Enrollment 25,955.00 25,967.00 0.0% Met 2nd Subsequent Year (2026-27) District Regular 26,601.00 26,614.00 Charter School Total Enrollment 26,601.00 26,614.00 0.0% Met 2B. Comparison of District Enrollment to the Standard DATA ENTRY: Enter an explanation if the standard is not met.

Explanation:	
(required if NOT met)	

STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

39 68593 0000000 Form 01CSI F82EBHBDXC(2024-25)

#### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CALPADS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	21,396	24,154	
Charter School			
Total ADA/Enrollment	21,396	24,154	88.6%
Second Prior Year (2022-23)			
District Regular	22,571	24,667	
Charter School			
Total ADA/Enrollment	22,571	24,667	91.5%
First Prior Year (2023-24)			
District Regular	23,310	24,999	
Charter School	0		
Total ADA/Enrollment	23,310	24,999	93.2%
	Historical Average Ratio:	91.1%	
District's ADA to	91.6%		

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

	Estimated P-2 ADA	Enrollment		
		CALPADS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	23,530	25,247		
Charter School	0			
Total ADA/Enrollment	23,530	25,247	93.2%	Not Met
1st Subsequent Year (2025-26)				
District Regular	24,201	25,967		
Charter School				
Total ADA/Enrollment	24,201	25,967	93.2%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	24,804	26,614		
Charter School				
Total ADA/Enrollment	24,804	26,614	93.2%	Not Met

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

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

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

Explanation:

(required if NOT met)

The District used the actual prior year P-2 ADA to enrollment ratio of 93.2% since it is a better indicator as we move away from the significant impacts of the pandemic which are still reflected in the 2021-22 ratio used in the three-year standard average.

#### Second Interim General Fund School District Criteria and Standards Review

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#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

First Interim

Second Interim

-2.0% to +2.0%

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2024-25)	328,139,495.00	334,476,218.00	1.9%	Met
1st Subsequent Year (2025-26)	350,501,360.00	361,261,049.00	3.1%	Not Met
2nd Subsequent Year (2026-27)	364,061,948.00	383,112,372.00	5.2%	Not Met

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

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:

(required if NOT met)

The unduplicated pupil count percentage at Second Interim used in the calculation of the Supplemental and Concentration Grant portion of the LCFF increased by 5% to exceed 72% in the out years resulting in the additional LCFF revenue noted.

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#### 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

estricted

	(Resources	Ratio		
	Salaries and Benefits Total Expenditures		of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	175,026,615.07	209,548,098.22	83.5%	
Second Prior Year (2022-23)	195,956,950.95	239,329,330.04	81.9%	
First Prior Year (2023-24)	216,301,937.25	263,145,118.58	82.2%	
	Historical Average Ratio:			

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.5% to 85.5%	79.5% to 85.5%	79.5% to 85.5%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

#### Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2024-25)	226,101,672.00	296,965,832.00	76.1%	Not Met
1st Subsequent Year (2025-26)	242,897,748.00	319,118,004.00	76.1%	Not Met
2nd Subsequent Year (2026-27)	255,289,599.00	336,391,384.00	75.9%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)

Substantial increases to supplies for re-budget of carry over and future curriculum adoptions increased total expenditures while the impact of vacancy fallout has not been recognized fully at Second Interim.

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#### **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

> District's Other Revenues and Expenditures Standard Percentage Range: District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0% -5.0% to +5.0%

#### 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent y ears will be extracted; if not, enter data for the two subsequent y ears into the second column. Explanations must be entered for each category if the percent change for

	First Interim	Second Interim		
	Projected Year Total	s Projected Year Totals		Change Is Outside
Dbject Range / Fiscal Year	(Form 01CSI, Item 6.	A) (Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8	100-8299) (Form MYPI, Line A2)			
urrent Year (2024-25)	20,948,2	87.00 20,180,267.00	-3.7%	No
st Subsequent Year (2025-26)	13,227,2	68.00 13,821,729.00	4.5%	No
nd Subsequent Year (2026-27)	13,227,2	68.00 13,821,729.00	4.5%	No
Explanation:				
(required if Yes)				
Other State Revenue (Fund 01, Object	ts 8300-8599) (Form MYPI, Line A3)			
urrent Year (2024-25)	44,670,6	81.00 45,392,037.00	1.6%	No
t Subsequent Year (2025-26)	44,224,1	08.00 42,570,993.00	-3.7%	No
nd Subsequent Year (2026-27)	44,486,1	08.00 42,837,993.00	-3.7%	No
Explanation:				
(required if Yes)				
Other Local Revenue (Fund 01, Objection	cts 8600-8799) (Form MYPI, Line A4)			
urrent Year (2024-25)	17,330,6	75.00 18,671,834.00	7.7%	Yes
t Subsequent Year (2025-26)	18,976,7	19.00 17,942,950.00	-5.4%	Yes
nd Subsequent Year (2026-27)	19,295,3	66.00 18,258,991.00	-5.4%	Yes
Explanation:	Adjustments were made at Second Inter	m based on revised projected AB602 sp	ecial education revenue fron	n the San Joaquin County
(required if Yes)	SELPA.			
Books and Supplies (Fund 01, Object	ts 4000-4999) (Form MYPI, Line B4)			
rrent Year (2024-25)	60,146,4	37.00 60,276,469.00	.2%	No
t Subsequent Year (2025-26)	46,726,8	66.00 54,270,800.00	16.1%	Yes

Current Year (2024-25)	60,146,437.00	60,276,469.00	.2%	No
1st Subsequent Year (2025-26)	46,726,866.00	54,270,800.00	16.1%	Yes
2nd Subsequent Year (2026-27)	44,478,311.00	58,360,800.00	31.2%	Yes

Explanation:	Books and supplies were increased in the out years as a result of an increase in LCFF Supplemental and Concentration Grant revenue.
(required if Yes)	

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

Current Year (2024-25)	56,168,764.00	59,884,589.00	6.6%	Yes
1st Subsequent Year (2025-26)	53,025,769.00	56,616,744.00	6.8%	Yes
2nd Subsequent Year (2026-27)	52,947,935.00	56,500,917.00	6.7%	Yes

Explanation:	Other Services and Operating expenditures increased as a result of an expansion of the Expanded Learning Opportunities Program (ELOP).
(required if Yes)	

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6B. Calculating the District's Change in Total Operating Revenues and Expenditures							
DATA ENTRY: All data are extracted or calculated.							
			First Interim	Second Interim			
Object Ran	ge / Fiscal Year		Projected Year Totals	Projected Year Totals	Percent Change	Status	
Object Hair	90 / 1 10001 1 001		Trojected Fedi Totalo	1 rojected i cui rotuio	T crock change	- Otatas	
	Total Federal, Other State, and Other Local	Revenue (Secti	ion 6A)				
Current Ye	ar (2024-25)		82,949,643.00	84,244,138.00	1.6%	Met	
1st Subseq	uent Year (2025-26)		76,428,095.00	74,335,672.00	-2.7%	Met	
2nd Subsec	quent Year (2026-27)		77,008,742.00	74,918,713.00	-2.7%	Met	
	Total Books and Supplies, and Services an	d Other Operat	ing Expenditures (Section 6A)				
Current Ye	ar (2024-25)		116,315,201.00	120,161,058.00	3.3%	Met	
1st Subseq	uent Year (2025-26)		99,752,635.00	110,887,544.00	11.2%	Not Met	
2nd Subsec	quent Year (2026-27)		97,426,246.00	114,861,717.00	17.9%	Not Met	
6C. Compa	arison of District Total Operating Revenues	and Expenditur	res to the Standard Percentage	Range			
DATA ENTE	RY: Explanations are linked from Section 6A if t STANDARD MET - Projected total operating re-				d for the current year and two s	ubsequent fiscal y ears.	
	Explanation:						
	Federal Revenue						
	(linked from 6A						
	if NOT met)						
	Explanation:						
	Other State Revenue						
	(linked from 6A						
	if NOT met)						
	E-mlandton.						
	Explanation: Other Local Revenue						
	(linked from 6A						
	if NOT met)						
	ii Not met)						
1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.							
	Explanation:	Books and sup	oplies were increased in the out y	ears as a result of an increase in	LCFF Supplemental and Conc	entration Grant revenue.	
	Books and Supplies		,				
	(linked from 6A						
	if NOT met)						
	Explanation:	Other Services	and Operating expenditures incr	eased as a result of an expansio	n of the Expanded Learning Op	portunities Program (ELOP).	
	Services and Other Exps						
	(linked from 6A						

if NOT met)

## Second Interim General Fund School District Criteria and Standards Review

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#### 7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

17002(d)(1). Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted. Second Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status 13,348,083.00 Met OMMA/RMA Contribution 13,279,244.00 2. First Interim Contribution (information only) 13,319,080.00 (Form 01CSI, First Interim, Criterion 7, Line 1) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation: (required if NOT met

and Other is marked)

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#### 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

#### Projected Year Totals

	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2024-25)	1,294,127.00	297,005,832.00	N/A	Met
1st Subsequent Year (2025-26)	158,450.00	319,158,004.00	N/A	Met
2nd Subsequent Year (2026-27)	74,124.00	338,931,384.00	N/A	Met
				•

#### $\ensuremath{\mathsf{8C}}.$ Comparison of District Deficit Spending to the Standard

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

1a.	STANDARD MET - Unrestricted deficit spending	if anv	has not exceeded the standar	d nercentage level in any	of the current ve	ear or two subsequent fiscal vears

Explanation:	
(required if NOT met)	

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€.	CRITERION:	Fund and	Cash	Balances
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A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is	s Positive					
DATA ENTRY: Current Year data are extracted. If Form MYPI exists, of	DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.					
	Ending Fund Balance					
	General Fund					
	Projected Year Totals					
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status				
Current Year (2024-25)	97,297,073.00	Met	1			
1st Subsequent Year (2025-26)	69,264,243.00	Met	•			
2nd Subsequent Year (2026-27)	49,761,935.00	Met	•			
			1			
9A-2. Comparison of the District's Ending Fund Balance to the St	andard					
DATA ENTRY: Enter an explanation if the standard is not met.						
STANDARD MET - Projected general fund ending balance is	s positive for the current fiscal year and two subsequ	uent fiscal years.				
Explanation:						
(required if NOT met)						
B. CASH BALANCE STANDARD: Projected general fund cash	balance will be positive at the end of the current fis	cal y ear.				
9B-1. Determining if the District's Ending Cash Balance is Positive	9					
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data	must be entered below.					
	Ending Cash Balance					
	General Fund					
Fiscal Year	(Form CASH, Line F, June Column)	Status				
Current Year (2024-25)	118,215,484.00	Met				
			-			
9B-2. Comparison of the District's Ending Cash Balance to the Sta	indard					
DATA ENTRY: Enter an explanation if the standard is not met.						
STANDARD MET - Projected general fund cash balance will	be positive at the end of the current fiscal year.					
Explanation:						
(required if NOT met)						

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#### 10. CRITERION: Reserves

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

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

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

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

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

Current Year	1st Subsequent Year	2nd Subsequent Year	
(2024-25)	(2025-26)	(2026-27)	
23,530	24,201	24,804	
3%	3%	3%	

District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.

Subsequent Years, Form MYPI, Line F2, if available.)

District's Reserve Standard Percentage Level:

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

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

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

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

Yes

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

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

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

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

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

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

Current Year

Projected Year Totals		1st Subsequent Year	2nd Subsequent Year
(2024-25)		(2025-26)	(2026-27)
	458,557,213.00	462,337,883.00	476,272,252.00
	458,557,213.00	462,337,883.00	476,272,252.00

Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)

Plus: Special Education Pass-through
 (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

California Dept of Education SACS Financial Reporting Software - SACS V11 File: CSI\_District, Version 8

<sup>&</sup>lt;sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

#### Second Interim General Fund School District Criteria and Standards Review

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14,288,167.56

14,288,167.56

0.00

5. Reserve Standard - by Percent (Line B3 times Line B4)  6. Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)  7. District's Reserve Standard					
(Line B3 times Line B4) 13,756,716.39 13,870,136.49 14 6. Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0) 0.00 0.00 7. <b>District's Reserve Standard</b>	4.	Reserve Standard Percentage Level	3%	3%	3%
6. Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)  7. District's Reserve Standard  0.00 0.00	5.	Reserve Standard - by Percent			
(\$87,000 for districts with 0 to 1,000 ADA, else 0)       0.00         7. District's Reserve Standard       0.00		(Line B3 times Line B4)	13,756,716.39	13,870,136.49	14
7. District's Reserve Standard	6.	Reserve Standard - by Amount			
		(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	
(Greater of Line B5 or Line B6) 13,756,716.39 13,870,136.49 14	7.	District's Reserve Standard			
		(Greater of Line B5 or Line B6)	13,756,716.39	13,870,136.49	14

100	Calculating	the	Dietrict'e	Available	Posarva	Amount
IUC.	Carculating	uie	DISTRICTS	Available	Reserve	AIIIOUIII

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

		Current Year		
Reserve	Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestric	cted resources 0000-1999 except Line 4)	(2024-25)	(2025-26)	(2026-27)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	13,756,716.00	13,870,136.00	14,288,168.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	838.00	868.00	960.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	13,757,554.00	13,871,004.00	14,289,128.00
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
	District's Reserve Standard			
	(Section 10B, Line 7):	13,756,716.39	13,870,136.49	14,288,167.56
	Status:	Met	Met	Met

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

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

1a.	STANDARD MET	<ul> <li>Av ailable reserv</li> </ul>	es hav e met	the standard f	or the current	year and two	subsequent fiscal	y ears.

Explanation:	
(required if NOT met)	

UPPLEM	IPPLEMENTAL INFORMATION				
ATA ENT	ATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.				
S1.	Contingent Liabilities				
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?  No				
1b.	If Yes, identify the liabilities and how they may impact the budget:				
S2.	Use of One-time Revenues for Ongoing Expenditures				
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?  No				
1h					
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:				
S3.	Temporary Interfund Borrowings				
1a.	Does your district have projected temporary borrowings between funds?  (Refer to Education Code Section 42603)  No				
1b.	If Yes, identify the interfund borrowings:				
S4.	Contingent Revenues				
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?  No				
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:				

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#### S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

		First Interim	Second Interim	Percent		
Description / Fiscal Year		(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a.	Contributions, Unrestricted General Fund					
	(Fund 01, Resources 0000-1999, Object 8980)					
Current '	Year (2024-25)	(57,626,780.00)	(56,054,385.00)	-2.7%	(1,572,395.00)	Met
1st Subs	equent Year (2025-26)	(58,223,882.00)	(58,488,320.00)	.5%	264,438.00	Met
2nd Subs	sequent Year (2026-27)	(60,442,864.00)	(60,888,116.00)	.7%	445,252.00	Met
1b.	Transfers In, General Fund *					
Current Year (2024-25)		3,000,000.00	3,000,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)		2,700,000.00	0.00	-100.0%	(2,700,000.00)	Not Met
2nd Subs	sequent Year (2026-27)	1,000,000.00	0.00	-100.0%	(1,000,000.00)	Not Met
1c.	Transfers Out, General Fund *					
Current Year (2024-25)		0.00	40,000.00	New	40,000.00	Not Met
1st Subsequent Year (2025-26)		0.00	40,000.00	New	40,000.00	Not Met
	sequent Year (2026-27)	0.00	2,540,000.00	New	2,540,000.00	Not Met

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:	
required if NOT met)	

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:	Reduced transfers in based on revised projection information at Second Interim.
(required if NOT met)	

 $<sup>^{\</sup>star}$  Include transfers used to cover operating deficits in either the general fund or any other fund.

#### Second Interim General Fund School District Criteria and Standards Review

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fix years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.				
	Explanation:	Increased transfers out based on revised projection information at Second Interim.		
	(required if NOT met)			
1d.	Project Information:	verruns occurring since first interim projections that may impact the general fund operational budget.		
	(required if YES)			

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#### S6. Long-term Commitments

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1.	a. Does your district have long-term (multiyear) commitments?	
	(If No, skip items 1b and 2 and sections S6B and S6C)	Yes
	b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred	
	since first interim projections?	No

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

	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024-25
Capital Leases	various	GASB 87 Implementation	Fund 01,11,13,40	849,512
Certificates of Participation	10	Community Facilities District #1	Fund 77 Objects 7438-7439	4,527,188
General Obligation Bonds	6-30	Measure M & G (Series A,B,C); Measure A (Series A,B)	Funds 51-9064, 9065, 9067, 9068, 9069, 9072 Objects 7433-7434	262,000,029
Supp Early Retirement Program	2	2021 PARS Early Retirement	Fund 01-0000 Objects 3931-3932	2,086,826
State School Building Loans				
Compensated Absences	Annual	Funds 01, 11, 12, 13	Funds 01, 11, 12, 13	1,207,227
Non-Voter Approved Debt - QZAB	6	QZAB	Fund 40	11,982,000
Other Long-term Commitments (do not include OPEB)	:	1		
Community Facilities Districts	1-22	CFD#1, CFD#2, CFD#3, CFD#4	Funds 77, 78, 80, 81	43,754,825
Subscription Liability	various	GASB 96 Implementation	Fund 01	980,944
TOTAL:	-	!	-	327,388,551

				021,000,001
	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	588,124	694,808	502,369	460,66
Certificates of Participation	740,000	770,000	1,135,000	1,175,00
General Obligation Bonds	21,323,390	25,249,585	23,589,863	23,233,78
Supp Early Retirement Program	1,043,413	1,043,413	1,043,413	
State School Building Loans				
Compensated Absences	150,000	150,000	150,000	150,00
Other Long-term Commitments (continued):				
Non-Voter Approved Debt - QZAB	2,605,087	2,518,217	2,431,348	2,344,47
Community Facilities Districts	6,866,284	6,875,078	7,086,334	7,074,45
Subscription Liability	504,199	506,995	356,010	201,38

#### Second Interim General Fund School District Criteria and Standards Review

Total Annual Payments:	33,820,497	37,808,096	36,294,337	34,639,771
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

#### Second Interim General Fund School District Criteria and Standards Review

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment				
DATA ENTRY: Enter an explanation if Yes.				
1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.				
Explanation:  (Required if Yes to increase in total annual payments)  The District issued Series B of Measure A General Obligation Bonds in September 2023 and is scheduled for larger principal payments in the first portion of the debt schedule. General Obligation Bonds are funded by property tax levies collected from property owners by the San Joaquin County Tax Collector.				
S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments				
DATA ENTRY: Click the appropriate Yes or No button in I	item 1; if Yes, an explanation is required in Item 2.			
Will funding sources used to pay long-term co	ommitments decrease or expire prior to the end of the commitment period, or are they one-time sources?			
	No			
No - Funding sources will not decrease or exp	prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.			
Explanation: (Required if Yes)				

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#### S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

#### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB) DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) Yes b. If Yes to Item 1a, have there been changes since first interim in OPEB No c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? Nο First Interim **OPEB Liabilities** (Form 01CSI, Item S7A) 2 Second Interim a. Total OPEB liability 51,661,634.00 51,661,634.00 b. OPEB plan(s) fiduciary net position (if applicable) 16,504,506.00 16.504.506.00 c. Total/Net OPEB liability (Line 2a minus Line 2b) 35,157,128.00 35,157,128.00 d. Is total OPEB liability based on the district's estimate or an actuarial valuation? Actuarial Actuarial e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. Jul 01, 2023 Jul 01, 2023 **OPEB Contributions** a. OPEB actuarially determined contribution (ADC) if available, per First Interim actuarial valuation or Alternative Measurement Method (Form 01CSI, Item S7A) Second Interim Current Year (2024-25) 5,361,649.00 5,361,649.00 1st Subsequent Year (2025-26) 5,361,649.00 5,361,649.00 2nd Subsequent Year (2026-27) 5,361,649.00 5.361.649.00 b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2024-25) 5.423.000.00 5.435.619.00 1st Subsequent Year (2025-26) 5,423,000.00 5,423,000.00 2nd Subsequent Year (2026-27) 5,423,000.00 5,423,000.00 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2024-25) 2,766,988.00 2,766,988.00 1st Subsequent Year (2025-26) 2,778,670.00 2,778,670.00 2nd Subsequent Year (2026-27) 2,774,997.00 2,774,997.00 d. Number of retirees receiving OPEB benefits Current Year (2024-25) 293 293 1st Subsequent Year (2025-26) 293 293 2nd Subsequent Year (2026-27) 293 293

Comments:

#### Second Interim General Fund School District Criteria and Standards Review

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S7B. Identification of the District's Unfunded Liability for Self-insurance Programs						
	DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.					
1	a. Does your district operate any self-insurance programs such as					
	workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No				
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a				
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a				
			First Interim			
2	Self-Insurance Liabilities		(Form 01CSI, Item S7B)	Second Interim		
	a. Accrued liability for self-insurance programs					
	b. Unfunded liability for self-insurance programs					
3	Self-Insurance Contributions		First Interim			
	a. Required contribution (funding) for self-insurance programs		(Form 01CSI, Item S7B)	Second Interim		
	Current Year (2024-25)					
	1st Subsequent Year (2025-26)					
	2nd Subsequent Year (2026-27)					
	b. Amount contributed (funded) for self-insurance programs					
	Current Year (2024-25)					
	1st Subsequent Year (2025-26)					
	2nd Subsequent Year (2026-27)					
4	Comments:				'	

### Second Interim General Fund School District Criteria and Standards Review

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#### S8. Status of Labor Agreements

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

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

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

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

	superintendent.							
S8A. Co	st Analysis of District's Labor Agreements - Cer	tificated (Non-management) Emplo	oyees					
DATA EN	TRY: Click the appropriate Yes or No button for "St	tatus of Certificated Labor Agreemer	nts as of t	the Previous Re	porting Period."	There are no	extractions in this se	ection.
Status of	Certificated Labor Agreements as of the Previo	ous Reporting Period			Yes			
Were all	certificated labor negotiations settled as of first inte	erim projections?			100			
	If	Yes, complete number of FTEs, the	en skip to	section S8B.				
	If	No, continue with section S8A.						
Certifica	ted (Non-management) Salary and Benefit Negot	tiations						
		Prior Year (2nd Inte	erim)	Curren	t Year	1st Su	ibsequent Year	2nd Subsequent Year
		(2023-24)		(2024	4-25)		(2025-26)	(2026-27)
Number of positions	of certificated (non-management) full-time-equivalen		1,350.7		1,372.1		1,403.1	1,424.1
1a.	Have any salary and benefit negotiations been se	ettled since first interim projections?	,		n/a			
		Yes, and the corresponding public d		documents hav		the COE, c	omplete questions 2	and 3.
		Yes, and the corresponding public d						
		No, complete questions 6 and 7.						
1b.	Are any salary and benefit negotiations still unset	ettled?						
	If Yes, complete questions 6 and 7.				No			
Negotiatio	ons Settled Since First Interim							
2a.	Per Government Code Section 3547.5(a), date of	nublic disclosure board meeting:						
20.		pasio discissare scare meeting.						
2b.	Per Government Code Section 3547.5(b), was the	e collective bargaining agreement						
	certified by the district superintendent and chief b	business official?						
	If	Yes, date of Superintendent and CE	BO certific	cation:				
3.	Per Government Code Section 3547.5(c), was a b	budget revision adopted						
	to meet the costs of the collective bargaining agr	reement?			n/a			
	If	Yes, date of budget revision board	adoption:					
4.	Period covered by the agreement:	Begin Date:				End Date:		
5.	Salary settlement:			Curren	t Year	1st Si	ıbsequent Year	2nd Subsequent Year
o.	culary sectionics.			(2024			(2025-26)	(2026-27)
	Is the cost of salary settlement included in the in-	nterim and multivear	[	(	. ==/		(==== ==)	(==== -: /
	projections (MYPs)?							
		One Year Agreement	ı					
	To	otal cost of salary settlement						
	%	change in salary schedule from price	oryear					
		or						
		Multiyear Agreement						
	To	otal cost of salary settlement						
		6 change in salary schedule from pric may enter text, such as "Reopener")						
	Id	dentify the source of funding that will	ll be used	to support multi	year salary com	mitments:		

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#### Second Interim General Fund School District Criteria and Standards Review

Negotiati	ons Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
			•	
		Current Year	1st Subsequent Year	2nd Subsequent Year
7	Amount included for any tantative palent palent in a	(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Certifica	ted (Non-management) Prior Year Settlements Negotiated Since First Interim Projections			
	new costs negotiated since first interim projections for prior year settlements included in the			
interim?				
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
0	to deliver and the second of t	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
			<u> </u>	<u> </u>
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim			
۷.	and MYPs?			
			1	
	ted (Non-management) - Other			
List other	significant contract changes that have occurred since first interim projections and the cost important contract changes that have occurred since first interim projections and the cost important contract changes that have occurred since first interim projections and the cost important contract changes that have occurred since first interim projections and the cost important changes that have occurred since first interim projections and the cost important changes that have occurred since first interim projections and the cost important changes that have occurred since first interim projections and the cost important changes that have occurred since first interim projections and the cost important changes that have occurred since first interim projections and the cost important changes the contract	act of each change (i.e., class size	e, hours of employment, leave	of absence, bonuses, etc.):

#### Second Interim General Fund School District Criteria and Standards Review

S8B. Cost	Analysis of District's Labor Agreements -	Classified (Non	-management) Employees					
DATA ENT	RY: Click the appropriate Yes or No button for	"Status of Clas	sified Labor Agreements as of th	ne Previous Rep	orting Period." Th	ere are no ex	stractions in this sec	tion.
Status of	Classified Labor Agreements as of the Prev	rious Reporting	Period					
Were all cl	assified labor negotiations settled as of first in	terim projections	?		Voo			
		If Yes, comple	ete number of FTEs, then skip to	section S8C.	Yes			
		If No, continue	e with section S8B.					
Classified	(Non-management) Salary and Benefit Neg	otiations	Drier Veer (2nd Interim)	Curror	at Voor	1ot Cul	acquent Voor	2nd Subsequent Year
			Prior Year (2nd Interim)		nt Year		osequent Year	
Number of	classified (non-management) FTE positions		(2023-24)	(202	4-25) 1,201.1	(2	1,219.1	(2026-27)
reamber of	classified (for management) 1 12 positions		1,195.5		1,201.1		1,210.1	1,221.1
1a.	Have any salary and benefit negotiations bee	n settled since f	irst interim projections?		n/a			
		If Yes, and the	e corresponding public disclosure	e documents hav	e been filed with	the COE, co	mplete questions 2	and 3.
		If Yes, and the	e corresponding public disclosure	e documents hav	e not been filed	with the COE	, complete questions	s 2-5.
		If No, complet	e questions 6 and 7.					
1b.	Are any salary and benefit negotiations still u							
		If Yes, comple	ete questions 6 and 7.		No			
Negotiation	ns Settled Since First Interim Projections							
2a.	Per Government Code Section 3547.5(a), date	e of public disclo	sure board meeting:					
2b.	Per Government Code Section 3547.5(b), was	the collective b	argaining agreement					
	certified by the district superintendent and ch	ief business offi	cial?					
		If Yes, date of	f Superintendent and CBO certif	ication:				
	Dec Occupant of Octo Octo 0547 5(c)	a booderst on date	an adapted					
3.	Per Government Code Section 3547.5(c), was		on adopted					
	to meet the costs of the collective bargaining		f hudget revision board adention		n/a			
		ii res, date of	f budget revision board adoption	•				
4.	Period covered by the agreement:		Begin Date:		]	End		
٦.	Tenou covered by the agreement.		begin bate.			Date:		
5.	Salary settlement:			Currer	nt Year	1st Suk	sequent Year	2nd Subsequent Year
٥.	calary contamona				4-25)		2025-26)	(2026-27)
	Is the cost of salary settlement included in th	e interim and mu	ıltiy ear	(	1,			(=====,
	projections (MYPs)?							
							'	
			One Year Agreement					
			alary settlement					
		% change in s	alary schedule from prior year					
			or					
		Total cost of s	Multiyear Agreement alary settlement					
			alary schedule from prior year					
			t, such as "Reopener")					
		Identify the so	ource of funding that will be used	l to support multi	year salary comi	nitments:		
Negotiation	ns Not Settled							
6.	Cost of a one percent increase in salary and	statutory benefit	s					
	and a sub-partial more account outday und		-					
				Currer	nt Year	1st Sub	sequent Year	2nd Subsequent Year
				(202	4-25)	(2	2025-26)	(2026-27)

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7.	Amount included for any tentative salary schedule increases		

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#### Second Interim General Fund School District Criteria and Standards Review

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			I
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Classifie	d (Non-management) Prior Year Settlements Negotiated Since First Interim			
Are any interim?	new costs negotiated since first interim projections for prior year settlements included in the			
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:		I	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifia	d (Non management) Sten and Column Adjustments			
Jiassine	d (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
Classifie	d (Non-management) - Other			
_ist other	significant contract changes that have occurred since first interim and the cost impact of each	(i.e., hours of employment, leave	e of absence, bonuses, etc.):	

#### Second Interim General Fund School District Criteria and Standards Review

S8C. Cost	t Analysis of District's Labor Agreements - Manageme	ent/Supervisor/Confidential Emplo	oyees			
DATA ENT section.	RY: Click the appropriate Yes or No button for "Status of	Management/Superv isor/Confidenti	al Labor Agreeme	nts as of the Prev	ious Reporting Period." There ar	e no extractions in this
Status of	Management/Supervisor/Confidential Labor Agreeme	nts as of the Previous Reporting	Period			
Were all m	nanagerial/confidential labor negotiations settled as of first	interim projections?		N/A		
	If Yes or n/a, complete number of FTEs, then skip to St	9.				
	If No, continue with section S8C.					
Managem	ent/Supervisor/Confidential Salary and Benefit Nego		C	V	4at Cubaanuant Van	2nd Cube sevent Vess
		Prior Year (2nd Interim) (2023-24)		nt Year 24-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of	management, supervisor, and confidential FTE positions			168.0	168.0	168.0
Number of	management, supervisor, and confidential in its positions	139.	3	100.0	100.0	100.0
1a.	Have any salary and benefit negotiations been settled s	ince first interim projections?		,		
	If Yes, o	complete question 2.		n/a		
	If No, co	omplete questions 3 and 4.				
				n/a		
1b.	Are any salary and benefit negotiations still unsettled?					
	If Yes, o	complete questions 3 and 4.				
Negotiatio	ns Settled Since First Interim Projections					
2.	Salary settlement:		Curre	nt Year	1st Subsequent Year	2nd Subsequent Year
	•		(202	24-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the interim a	nd multiy ear				
	projections (MYPs)?	•				
	Total cos	st of salary settlement				
	Change	in salary schedule from prior year				
	(may en	ter text, such as "Reopener")				
Negotiatio	ns Not Settled					
3.	Cost of a one percent increase in salary and statutory b	enefits				
	,					
			Curre	nt Year	1st Subsequent Year	2nd Subsequent Year
			(202	24-25)	(2025-26)	(2026-27)
4.	Amount included for any tentative salary schedule incre	ases				
Managem	ent/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year	2nd Subsequent Year
Health an	d Welfare (H&W) Benefits		(202	24-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the interior	m and MYPs?				
2.	Total cost of H&W benefits					
3.	Percent of H&W cost paid by employer					
4.	Percent projected change in H&W cost over prior year					
Managem	ent/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year	2nd Subsequent Year
Step and	Column Adjustments		(202	24-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the interim at	nd MYPs?				
2.	Cost of step & column adjustments					
3.	Percent change in step and column over prior year					
Managem	ent/Supervisor/Confidential		Curre	nt Year	1st Subsequent Year	2nd Subsequent Year
Other Ber	nefits (mileage, bonuses, etc.)		(202	24-25)	(2025-26)	(2026-27)
1.	Are costs of other benefits included in the interim and M	YPs?				

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#### Second Interim General Fund School District Criteria and Standards Review

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

Manteca Unified San Joaquin County

#### Second Interim General Fund School District Criteria and Standards Review

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S9.	C4-4	- 4	041	F
JJ.	Status	υī	outer	runa

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

	addressed.							
S9A. Identification of Other Funds	9A. Identification of Other Funds with Negative Ending Fund Balances							
DATA ENTRY: Click the appropriate b	outton in Item 1. If Yes, enter data in Item 2 and provide	the reports referenced in Item 1.						
1.	Are any funds other than the general fund projected to have a negative fund							
	balance at the end of the current fiscal year?	No						
	If Yes, prepare and submit to the reviewing ag multiy ear projection report for each fund.	ency a report of revenues, expenditures, and changes in	fund balance (e.g., an interim fund report) and a					
2.		per, that is projected to have a negative ending fund balar n for how and when the problem(s) will be corrected.	nce for the current fiscal year. Provide reasons					

## Second Interim General Fund School District Criteria and Standards Review

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ADDITIONAL FISCAL IND	ICATORS
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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Citation 9.

Criterion 9.			
A1.	Do cash flow projections show that the district will end the current fiscal year with a		
	negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance,	No	
	are used to determine Yes or No)		
A2.	Is the system of personnel position control independent from the payroll system?		
		No	
A3.	Is enrollment decreasing in both the prior and current fiscal years?		
A3.	to emoliment decreasing in both the prior and earliest riseary cars:	No	
			I
	Are new charter schools operating in district boundaries that impact the district's	Na	
	enrollment, either in the prior or current fiscal year?	No	
			ı
	Has the district entered into a bargaining agreement where any of the current		
	or subsequent fiscal years of the agreement would result in salary increases that	No	
	are expected to exceed the projected state funded cost-of-living adjustment?		
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or		
	retired employees?	No	
A7.	Is the district's financial system independent of the county office system?		
		No	
			'
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education		
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No	
A9.	Have there been personnel changes in the superintendent or chief business		
	official positions within the last 12 months?	No	
When provi	ding comments for additional fiscal indicators, please include the item number applicable to each comment.		
	Comments:		
	(optional)		

Second Interim General Fund School District Criteria and Standards Review

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End of School District Second Interim Criteria and Standards Review

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## Second Interim Original Budget 2024-25 Technical Review Checks

#### Phase - All

Display - All Technical Checks

Manteca Unified San Joaquin County

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

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$ arning/ $\underline{W}$ arning with  $\underline{C}$ alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

#### **IMPORT CHECKS**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-A</b> - ( <b>Warning</b> ) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-B</b> - ( <b>Fatal</b> ) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
<b>CHK-GOALxFUNCTION-B</b> - ( <b>Fatal</b> ) - 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).	<u>Passed</u>

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<b>CHK-RES6500XOBJ8091</b> - ( <b>Fatal</b> ) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
<b>CHK-RESOURCExOBJECTA</b> - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
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.	<u>Passed</u>
GENERAL LEDGER CHECKS	
<b>CEFB-POSITIVE</b> - ( <b>Fatal</b> ) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>EXCESS-ASSIGN-REU</b> - ( <b>Fatal</b> ) - 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).	<u>Passed</u>
<b>EXP-POSITIVE</b> - ( <b>Warning</b> ) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>

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INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
<b>LOTTERY-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
<b>OBJ-POSITIVE</b> - ( <b>Warning</b> ) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
<b>PASS-THRU-REV=EXP</b> - ( <b>Warning</b> ) - 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.	<u>Passed</u>
<b>REV-POSITIVE</b> - ( <b>Warning</b> ) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO</b> - ( <b>Fatal</b> ) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE</b> - ( <b>Warning</b> ) - 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.	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE</b> - ( <b>Fatal</b> ) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG</b> - ( <b>Fatal</b> ) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
<b>CHK-DEPENDENCY</b> - ( <b>Fatal</b> ) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>CHK-EXTRACTED-DATA-SOURCE</b> - ( <b>Warning</b> ) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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## Second Interim Board Approved Operating Budget 2024-25 Technical Review Checks

Phase - All Display - All Technical Checks

Manteca Unified San Joaquin County

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

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$  arning/ $\underline{W}$  arning with  $\underline{C}$  alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

#### **IMPORT CHECKS**

IIIII OKT OTLOKO	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
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 I must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	Revenue, <u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be va	alid. Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FU account code combinations should be valid.	JNCTION <u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and FUNCTION account code combinations must be valid.	73) and 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	e valid. Passed
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expobjects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not includ GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked pass the TRC.	led in the
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-8600-8699).	

SACS Web System - SACS V11 39-68593-0000000 - Manteca Unified - Secon 2/20/2025 2:21:53 PM	d Interim - Board Аррі	roved Operating Budget 202	4-25	
CHK-RES6500XOBJ8091 - (Fatal) - There is (LCFF Transfers-Current Year) or 8099 (LCFF)			i) with Object 8091	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - A 9791, 9793, and 9795) account code combina			gh 9999, except for	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Information account code combinations should be valid.	al) - All RESOURCE	and OBJECT(objects 9791	, 9793, and 9795)	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All loca code.	lly defined resource o	codes must roll up to a CDE	E defined resource	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Educa and 6500-6540, objects 1000-8999) must Nonagency-Educational. This technical review 3312, 3318, and 3332.	be coded to a Spe	cial Education 5000 goal	or to Goal 7110,	<u>Passed</u>
GENERAL LEDGER CHECKS				
<b>CEFB-POSITIVE</b> - ( <b>Warning</b> ) - Components of 9797) must be positive individually by resource		ce/Net Position (objects 970	0-9789, 9796, and	<u>Passed</u>
<b>CONTRIB-RESTR-REV</b> - ( <b>Warning</b> ) - Contrib fund.	utions from Restricted	d Revenues (Object 8990) r	must net to zero by	<u>Passed</u>
<b>CONTRIB-UNREST-REV</b> - ( <b>Warning</b> ) - Contri by fund.	butions from Unrestri	cted Revenues (Object 8980	0) must net to zero	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund b	alances (Object 979Z)	should be positive by resou	ırce, by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Warning</b> ) - There should b Account (Resource 1400).	e no contributions (ol	bjects 8980-8999) to the Ed	ducation Protection	<u>Passed</u>
EXCESS-ASSIGN-REU - (Warning) - Amount Economic Uncertainties (REU) (Object 9789) (Object 9790) by fund and resource (for all fun	should not create a ne	egative amount in Unassign		<u>Passed</u>
<b>EXP-POSITIVE</b> - ( <b>Warning</b> ) - The following e (NOTE: Functions, including CDE-defined opt are combined.)				Exception
FUND RESOURCE	FUNCTION	VALUE		
01 7425 Explanation: Reversal of a prior year expenditu	8500		(\$119,240.00)	
Explanation. Neversal of a prior year expenditu	iics acciuai.			
INTERFD-DIR-COST - (Warning) - Transfers of	of Direct Costs - Interfu	und (Object 5750) must net t	o zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Tra (objects 7610-7629).	nsfers In (objects 89	10-8929) must equal Interf	und Transfers Out	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers funds.	of Indirect Costs - In	terfund (Object 7350) must	t net to zero for all	<u>Passed</u>

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INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
<b>LOTTERY-CONTRIB</b> - ( <b>Warning</b> ) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	Exception
FUND RESOURCE OBJECT VALUE	
01 7425 6170 (\$119,240.00) Explanation: Reversal of a prior year expenditures accrual.	
<b>PASS-THRU-REV=EXP</b> - ( <b>Warning</b> ) - 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.	<u>Passed</u>
<b>REV-POSITIVE</b> - ( <b>Warning</b> ) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
<b>RS-NET-POSITION-ZERO</b> - ( <b>Fatal</b> ) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE</b> - ( <b>Warning</b> ) - 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.	<u>Passed</u>
<b>UNASSIGNED-NEGATIVE</b> - ( <b>Fatal</b> ) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
<b>UNR-NET-POSITION-NEG</b> - ( <b>Fatal</b> ) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
<b>CHK-DEPENDENCY</b> - ( <b>Fatal</b> ) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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## Second Interim Actuals to Date 2024-25 Technical Review Checks

Phase - All

Display - All Technical Checks

Manteca Unified San Joaquin County

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

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$ arning/ $\underline{W}$ arning with  $\underline{C}$ alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

#### **IMPORT CHECKS**

IIIII OKT OTLOKO	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
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 I must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	Revenue, <u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be va	alid. Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FU account code combinations should be valid.	JNCTION <u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and FUNCTION account code combinations must be valid.	73) and 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	e valid. Passed
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expobjects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not includ GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked pass the TRC.	led in the
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-8600-8699).	

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<b>CHK-RES6500XOBJ8091</b> - ( <b>Fatal</b> ) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
<b>CHK-RESOURCExOBJECTB</b> - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
<b>CHK-RS-LOCAL-DEFINED</b> - ( <b>Fatal</b> ) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
<b>SPECIAL-ED-GOAL</b> - ( <b>Fatal</b> ) - 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.	<u>Passed</u>
GENERAL LEDGER CHECKS	
<b>CONTRIB-RESTR-REV</b> - ( <b>Warning</b> ) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
<b>CONTRIB-UNREST-REV</b> - ( <b>Warning</b> ) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Warning</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery Instructional Materials (Resource 6300)	<u>Passed</u>

#### **EXPORT VALIDATION CHECKS**

1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

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

**Passed** 

**CHK-EXTRACTED-DATA-SOURCE** - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission

**Passed** 

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

**Passed** 

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## Second Interim Projected Totals 2024-25 Technical Review Checks

#### Phase - All

Display - All Technical Checks

Manteca Unified San Joaquin County

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

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$ arning/ $\underline{W}$ arning with  $\underline{C}$ alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

#### **IMPORT CHECKS**

mm orr one or one	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
<b>CHK-FUNDxFUNCTION-A</b> - ( <b>Warning</b> ) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>

SACS Web System - SACS V11 39-68593-0000000 - Manteca Unified - Secon 2/20/2025 2:19:41 PM	d Interim - Projected T	otals 2024-25		
CHK-RES6500XOBJ8091 - (Fatal) - There is (LCFF Transfers-Current Year) or 8099 (LCFF)			on) with Object 8091	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - A 9791, 9793, and 9795) account code combina		BJECT (objects 8000 thro	ough 9999, except for	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Information account code combinations should be valid.	al) - All RESOURCE	and OBJECT(objects 97	91, 9793, and 9795)	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All loca code.	lly defined resource c	odes must roll up to a C	DE defined resource	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Educa and 6500-6540, objects 1000-8999) must Nonagency-Educational. This technical review 3312, 3318, and 3332.	be coded to a Spe	cial Education 5000 go	al or to Goal 7110,	<u>Passed</u>
GENERAL LEDGER CHECKS				
<b>CEFB-POSITIVE</b> - ( <b>Fatal</b> ) - Components of 9797) must be positive individually by resource		/Net Position (objects 9	700-9789, 9796, and	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contribution	is from Restricted Rev	enues (Object 8990) mus	st net to zero by fund.	<u>Passed</u>
<b>CONTRIB-UNREST-REV</b> - ( <b>Fatal</b> ) - Contribut fund.	ons from Unrestricted	Revenues (Object 8980	) must net to zero by	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund b	alances (Object 979Z)	should be positive by res	ource, by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be Account (Resource 1400).	no contributions (obj	ects 8980-8999) to the	Education Protection	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts Economic Uncertainties (REU) (Object 9789) (Object 9790) by fund and resource (for all fun	should not create a ne	gative amount in Unassi	,	<u>Passed</u>
<b>EXP-POSITIVE</b> - ( <b>Warning</b> ) - The following e (NOTE: Functions, including CDE-defined optoare combined.)	•	•		Exception
FUND RESOURCE	FUNCTION	VALUE		
01 7425 Explanation: Reversal of a prior year expenditum	8500 ires accrual.		(\$119,240.00)	
INTERFD-DIR-COST - (Warning) - Transfers of	of Direct Costs - Interfu	nd (Object 5750) must ne	et to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Tra (objects 7610-7629).	nsfers In (objects 89	10-8929) must equal Int	erfund Transfers Out	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers funds.	of Indirect Costs - In	terfund (Object 7350) mu	ust net to zero for all	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transf function.	ers of Indirect Costs	- Interfund (Object 7350)	must net to zero by	<u>Passed</u>

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INTRAFD-D	<b>DIR-COST</b> - ( <b>Fatal</b> ) - Transfe	rs of Direct Costs (Object 571	0) must net to zero by fund.	<u>Passed</u>
INTRAFD-IN	NDIRECT - (Fatal) - Transfer	rs of Indirect Costs (Object 73	10) must net to zero by fund.	<u>Passed</u>
INTRAFD-IN	NDIRECT-FN - (Fatal) - Tran	sfers of Indirect Costs (Objec	ct 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRAN	NSFER - (Warning) - LCFF T	ransfers (objects 8091 and 8	099) must net to zero, individually.	<u>Passed</u>
		should be no contributions ( ructional Materials (Resource	(objects 8980-8999) to the lottery (resources e 6300).	<u>Passed</u>
OBJ-POSIT	IVE - (Warning) - The follow	ing objects have a negative ba	alance by resource, by fund:	Exception
FUND	RESOURCE	OBJECT	VALUE	
01	7425	6170	(\$119,240.00)	
Explanation	: Reversal of a prior year exp	penditures accrual.		
should equ		h revenues to other agencies	all sources (objects 8287, 8587, and 8697) s (objects 7211 through 7213, plus 7299 for	<u>Passed</u>
REV-POSIT by resource	·	amounts exclusive of contribu	utions (objects 8000-8979) should be positive	<u>Passed</u>
	<b>OSITION-ZERO</b> - ( <b>Fatal</b> ) - R ource, in funds 61 through 9		ct 9797), in unrestricted resources, must be	<u>Passed</u>
		) - Transfers of special educa e Unit of a Special Education I	ation pass-through revenues are not reported Local Plan Area.	<u>Passed</u>
		Unassigned/Unapprorpriated t the general fund and funds (	d balance (Object 9790) must be zero or 61 through 95.	<u>Passed</u>
	POSITION-NEG - (Fatal) - Ur by resource, in funds 61 thr		ct 9790), in restricted resources, must be zero	<u>Passed</u>
<u>SUPPLEI</u>	MENTAL CHECKS			
for all criteria		rmation items S1 through S6,	Criteria and Standards Review (Form 01CSI), and S9 if applicable, where the standard has	<u>Passed</u>
			onal fiscal indicator items in the Criteria and e applicable, for the form to be complete.	<u>Passed</u>
		_		

#### **EXPORT VALIDATION CHECKS**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form Al) must be provided.

Passed

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CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Exception</u>
Explanation: LEA will provide SJCOE projected cash flow worksheet. Cash flow projection through the end of the budget year: \$118,215,484.	
<b>CHK-DEPENDENCY</b> - ( <b>Fatal</b> ) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
<b>CHK-UNBALANCED-A</b> - ( <b>Warning</b> ) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
<b>CHK-UNBALANCED-B</b> - ( <b>Fatal</b> ) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
<b>MYPIO-PROVIDE</b> - ( <b>Warning</b> ) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

#### **SECTION 3**

BUDGET ASSUMPTIONS WORKBOOK
ACTUAL AND PROJECTED MONTHLY CASH FLOWS

# 2024-25 2nd Interim

MANTECA UNIFIED SCHOOL	District	

The undersigned, hereby certify that the Board of Education of the	MANTECA UNIFIED	School District, at its meeting on	March 5, 2025	
has reviewed and approved the Budget Assumptions Worksheets that are incl	luded as part of the 1st Interim Financi	ts that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financi	ultiyear financial	
projections are based.				

Signed:	Date:	3/5/2025
President, Board of Education		
Signed:	Date:	3/5/2025
District Superintendent		

## 2024-25 2nd Interim

# MANTECA UNIFIED SCHOOL District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

Projected (Unrestricted Only) 2026-27	25,087 ADA 25,087 ADA 25,087 ADA 25,087 ADA 381,881,850 S 381,851,231 COLA: 3.52%	& & & & & & & & & & & & & & & & & & &
Projected (Unrestricted Only) 2025-26	24,484 ADA 24,484 ADA 24,484 ADA 8 26,820,594 ADA 359,969,381 COLA: 2.43%	S S S S
2nd Interim (Unrestricted Only)	23,813 ADA 23,813 ADA 6,337,356 333,148,787 3:1.07%	S S S S S
2024-25 1st Interim Totals	\$ 326,811,431 Cc	
	REVENUES: LCFF Funding Sources (8010-8099); ADA Used for LCFF (Funded): Estimated P-2 ADA: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:	Federal Revenue (8100-8299): % Increase (Decrease) included in: One time \$ included in: Plus(Minus) Other \$ changes: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:

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Projected (Unrestricted Only) 2026-27	% \$  \$ 207,000  \$ 207,000  \$ 207,000  \$ 4,\$77,000 Mandated Block Grant  +\$130,000 Unrestricted Lottery	% S 8 8 8 8,376,280
Projected (Unrestricted Only) 2025-26	% \$ (171,000)  \$ (84,000)  \$ (84,000)  \$ (84,000)  \$ (84,000)  \$ (84,000)  \$ (84,000)  \$ (84,000)  \$ (84,000)  \$ (84,000)  \$ (84,000)	% \$ (286,164)  \$ (286,164)  \$ (286,164)  \$ 8,376,280  -\$286,164 Misc Site/Local Revenue
2nd Interim (Unrestricted Only) 2024-25	% \$   171,000     171,000	% \$ 169,741 \$ 169,741 \$ 169,741 * 8,662,444 +\$169,741 Misc Site/Local Revenue
1st Interim Totals	8,886,991	\$ 8,492,703
	State Revenue (8300-8599): COLA % Used for: One time \$ included in: Plus(Minus) Other \$ changes: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:	Local Revenue (8600-8799): % Incr.(Decr.) included in: One time \$ included in: Plus(Minus) Other \$ changes: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:

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	1st Interim Totals	2nd Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
Transfers In/Sources (8900-8979):  Other One time \$ included in: Plus(Minus) Other \$ changes: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:	\$ 3,000,000	\$	\$ (3,000,000)  \$ (3,000,000)  \$ \$  Reverse Prior Year (PY) Transfer	& & & &
Contributions (8980-8999):  (Incr.)Decr. for Sp. Ed.:  (Incr.)Decr. for On-going Major Maint (RRM).:  Other One time \$ included in:  Plus(Minus) Other \$ changes:  Total Change from Prior Period  Adjusted Budget Amount  Please describe reason(s) for changes:	\$ (57,626,780)	\$ 1,307,479 \$ (29,003) \$ \$ (29,003) \$ \$ (29,003) \$ \$ (29,003) \$ \$ (29,003) \$ \$ (20,019) \$ \$ (20,019) \$ \$ (20,019) \$ Maintenance: -\$13,348,083; \$ (20,019)	(1,951,820) (458,144) (458,144) (23,971)  \$ (23,971)  Sp Ed: -\$32,347,049; Maintenance: -\$13,806,227;  Mental Health: -\$1,733,818  IDEA Local Assist/Preschool: -\$9,650,626  JROTC: -\$847,987; Other Misc: -\$102,613	(2,018,940) (346,454) (34,402) \$ (34,402) \$ (2,399,796) \$ (60,888,116)  Sp Ed: -\$34,365,989; Maintenance: -\$14,152,681;  Mental Health: -\$1,733,818  IDEA Local Assist/Preschool: -\$9,650,626  JROTC: -\$882,389; Other Mise: -\$102,613
TOTAL Other Financing Sources (8910-8999):  Total Change from Prior Period Adjusted Budget Amount	\$ (54,626,780)	\$ 1,572,395 \$ (53,054,385)	\$ (5,433,935) \$ (58,488,320)	\$ (60,888,116)

\$ 339,005,508

\$ 319,316,454

\$ 298,299,959

Total Revenues & Other Financing Sources \$ 289,564,345

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	1st Interim Totals	2nd Interim (Unrestricted Only)	restricted Only) 25	Projected (Unrestricted Only) 2025-26	ted Only)	Projected (Unrestricted Only) 2026-27	d Only)
EXPENSES: Object 1XXX:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease) \$ Incre	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:		\$ %		9	2.203.191	69	2.267.508
Settlement included in: Other:					2,356,108		3,541,513
Growth Positions:		-0.4 FTE \$	(29,585)	31 FTE \$	2,573,000	21 FTE \$	1,785,000
One time \$ included in:		\$	(736,751)	<b>∞</b>	2,379,146	\$	
Plus(Minus) Other \$ changes:		S	176,283	es		\$	
Total Change from Prior Period		\$	(590,053)	\$	9,511,445	\$	7,594,021
Adjusted Budget Amount	\$ 121,025,021	\$	120,434,968	\$	129,946,413	99	137,540,434
LCFF K-3 Grade Span ratio	N/A	N/A Negotiated Class Sizes	::		÷		<i>:</i> ::
Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes	N/A in the box if Negotiat	ed Class Sizes					
Please describe reason(s) for changes:		FTE Changes:4 Addl Class	Assgnt; +\$31,458 Stipends	FTE Changes: +25 Teachers, +6 UTK Tcher (20:2 ratio);	TTK Tcher (20:2 ratio);	FTE Changes: +20 Teachers;	
		+\$320,254 Sub/Extra; -\$1,057,005 Vacancy Fallout	,005 Vacancy Fallout	-\$1,416,050 Sub/Extra; +\$3,795,196 Vacancy Fallout	96 Vacancy Fallout		
		Tal 44,020 Misc Adjuments					
OFF AVVVV.			.19				6. T.
Onject ZAAA:		% increase (Decrease)	A Increase/(Decrease)	% increase/(Decrease) & incr	a increase/(Decrease)	% Increase/ Decrease) 5 increase	e/(Decrease)
Step included in:		\$ %	•	s %	886,621	s %	639,225
Settlement included in:		0.91 % \$		2.07 % \$	833,400	2.99 % \$	1,247,832
Other:							
Growth Positions:		4.7 FTE \$	101,363	18 FTE \$	556,200	2 FTE \$	63,600
One time \$ included in:		<i>S</i> •	(9,066)	ss.	1,019,996	\$	
Plus(Minus) Other \$ changes:		S	(38,927)	\$	100,000	\$	100,000
Total Change from Prior Period		\$	53,370	\$	3,396,217	<b>S</b> A	2,050,657
Adjusted Budget Amount	\$ 44,902,674	— <del>≪</del>	44,956,044	\$	48,352,261	SS	50,402,918
Please describe reason(s) for changes:		FTE Changes: +1.4 Para, +0.1 Clerical	Clerical,	FTE Changes: +12 UTK Para, +6 UTK Para (20:2 ratio)	UTK Para (20:2 ratio)	FTE Changes: +2 UTK Para;	
		+2.3 Bus/Transporter, +0.4 El Library Media, +0.5 SSA;	Library Media, +0.5 SSA;	-\$420,781 Sub/Extra; +\$1,440,777 Vacancy Fallout;	7 Vacancy Fallout;	+\$100,000 minimum wage increase	

+\$100,000 minimum wage increase

+\$236,009 Sub/Extra; -\$245,075 Vacancy Fallout; -\$65,173 Stipend; +\$26,246 Misc Adjustments

	1st Interim Totals	2nd Interim (U	2nd Interim (Unrestricted Only) 2024-25	Projected (	Projected (Unrestricted Only) 2025-26	Projected	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.: Object 3XXX:							
Change in Statutory Benefits:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	-	%	\$ 816,526	%	\$ 740,528
Increase in Statutory due to Settlement		%		%	\$ 831,007	%	\$ 1,248,560
Incr./Decr. in Statutory due to rate changes		%		%	\$ 157,346	%	\$ 48,352
Incr./Decr. in Statutory due to +/- positions, other changes	r changes	%	(111,944)	%	\$ 1,718,889	%	\$
Total \$ Change in Statutory:	×;		(111,944)		\$ 3,523,768		\$ 2,495,193
Change in Health & Welfare:							
Incr./Decr. in H & W due to rate changes		%		%	\$	%	•
Incr./Decr. in H & W due to CAP change		%		%	\$	%	8
Incr./Decr. in H & W due to other		%	(89,078)	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions		%		%	\$ 372,000	%	\$ 252,000
Are you budgeting at the CAP?		Yes		Yes		Yes	
Total \$ Change in H & W:	χ.		(89,078)		\$ 372,000		\$ 252,000
Changes in Other Benefits:		%	\$ 339,213	%	\$ (7,354)	%	\$ (20)
Total \$ Change in Benefits:	S:		138,191		\$ 3,888,414		\$ 2,747,173
One time benefit \$ included above:					S		8
Total Change from Prior Period			138,191		\$ 3,888,414		\$ 2,747,173
Adjusted Budget Amount	\$ 60,572,469		60,710,660		\$ 64,599,074		\$ 67,346,247
Please describe reason(s) for changes:							
		STRS 19.1%		STRS 19.1%		STRS 19.1%	
		PERS 27.05%		PERS 27.4%		PERS 27.5%	
		FICA 6.2%		FICA 6.2%		FICA 6.2%	
		Medicare 1.45%		Medicare 1.45%		Medicare 1.45%	
		SUI .05%		SUI .05%		SUI .05%	
		Workers Comp 1.6656%		Workers Comp 1.6656%	9	Workers Comp 1.6656%	9%9

y) Projected (Unrestricted Only) 2026-27	\$ 8 % 	43,029,969 \$ 47,029,969	-\$3,000,000 for PY Curriculum Adoptions -\$3,000,000 Supplemental/Concentration Rs0709 iculum Adoptions a Rs0709	% %	(57,888) S 737,369 30,141,102 S 30,878,471 48500,000 Utilities	
Projected (Unrestricted Only)			-\$1,229,293 Rs0005 One-Time Site; -\$3,800,000 Lottery Rs 1100 for PY Curriculum Adoptions +\$3,000,000 for Current Year (CY) Curriculum Adoptions +\$7,000,000 Supplemental/Concentration Rs0709		\$ (57,888) \$ 30,141,102 -\$717.866 Rs0005 One-Time Site & Rs1100 Lottery:	+\$500,000 Utilities +\$159,978 Rs0709 Suppl/Conc
2nd Interim (Unrestricted Only) 2024-25	% \$ 1,009,962	\$ 38,059,262	+\$374,216 Base Classroom/Dept Supplies; +\$70,374 Rs0005 One-Time Site; +\$635,746 Rs0709,1100,0620,0723	% \$ 803,092 \$ 123,574	\$ 926,666 \$ 30,198,990 +\$415,608 Base Classroom/Dent On Expense:	+\$96,000 Insurance; +\$123,574 Rs0005 One-Time Site & Rs1100 Lottery; +291,484 Rs0709 Suppl/Conc & Rs0723 Transportation
1st Interim Totals		\$ 36,978,926			\$ 29,272,324	
	EXPENSES Cont.:  Object 4XXX:  % Increase(Decrease) included in:  Hat \$ Increase(Decrease) included in:  One time \$ included in:	I ofal Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:		Object 5XXX: % Increase(Decrease) included in: Flat \$ Increase(Decrease) included in: One time \$ included in:	Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:	

Projected (Unrestricted Only) 2026-27	%	8	89		\$ 150,000					\$ %	\$ 144,160		\$ 144,160	\$ 5,426,884		+\$144,160 Sp Ed Excess Costs to SJCOE				
Projected (Unrestricted Only) 2025-26	%	\$ 150,000	(276,446)		\$ 150,000	-\$276,446 PY Purchases	+\$150,000 Future Purchases				\$ 196,392		\$ 196,392	\$ 5,282,724		+\$196,392 Sp Ed Excess Costs to SJCOE				
2nd Interim (Unrestricted Only) 2024-25	%	S	\$ 54,167		\$ 276,446	+\$54,167 Transportation & Sites				s %	\$ 135,292		\$ 135,292	\$ 5,086,332		+\$79,789 Sp Ed Excess Costs to SJCOE	+\$55,503 Sp Ed Transportation Excess Costs			
1st Interim Totals					\$ 222,279									\$ 4,951,040						
	EXPENSES Cont.: Object 6XXX: % Increase(Decrease) included in:	Flat \$ Increase(Decrease) included in:	One time \$ included in:	Total Change from Prior Period	Adjusted Budget Amount Please describe reason(s) for changes:				Other Outgo - Objects 7100-7299, 7400-7499	% Increase(Decrease) included in:	Flat \$ Increase(Decrease) included in:	One time \$ included in:	Total Change from Prior Period	Adjusted Budget Amount	Please describe reason(s) for changes:					

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Projected (Unrestricted Only) 2026-27		\$ %	8	89	€	\$ (2,383,539)					\$ %	\$	\$ 2,500,000	\$ 2,500,000	\$ 2,540,000		+\$2,500,000 Transfer to FD40 for Capital Projects				\$ 338,931,384		\$ 74,124
Projected (Unrestricted Only) 2025-26		\$ %	S	\$ 373,331	\$ 373,331	\$ (2,383,539)		+\$373,331 reverse PY adjustments			\$ %	S	S	\$	\$ 40,000						\$ 319,158,004		\$ 158,450
2nd Interim (Unrestricted Only) 2024-25		\$ %	SS .	\$ (90,714)	\$ (90,714)	\$ (2,756,870)		-\$90,714 adjustment to re-align budget			\$ %	\$ 40,000	SS	\$ 40,000	\$ 40,000		+\$40,000 Annual Transfer to FD93 Farm				\$ 297,005,832		\$ 1,294,127
1st Interim Totals		•				\$ (2,666,156)			'		'				- \$		'	'	•		\$ 295,258,577		\$ (5,694,232)
,	Direct Support/Indirect Costs - Objects 7300-7399	% Increase(Decrease) included in:	Flat \$ Increase(Decrease) included in:	One time \$ included in:	Total Change from Prior Period	Adjusted Budget Amount	Please describe reason(s) for changes:			Other Financing Uses - Objects 7610-7699	% Increase(Decrease) included in:	Flat \$ Increase(Decrease) included in:	One time \$ included in:	Total Change from Prior Period	Adjusted Budget Amount	Please describe reason(s) for changes:					Total Expenditures & Other Financing Uses	Please attach additional sheets as necessary.	Net Increase (Decrease) in Fund Balance

## 2024-25 2nd Interim

## MANTECA UNIFIED SCHOOL

District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

Projected (Restricted Only) 2026-27		25087 ADA	25087 ADA	89	8					\$ %	89	S	59	\$ 13,821,729					
Projected (Restricted Only) 2025-26		24484 ADA	24484 ADA	8	8						\$ (6,358,538)	S	\$ (6,358,538)	\$ 13,821,729	-3,277,329 PY Re-bud	-\$3,081,209 One-Time Covid Funds			
2nd Interim (Restricted Only)		23813 ADA	23813 ADA	89	89					\$ %	\$	\$	\$ (768,020)	\$ 20,180,267	+\$187,359 Current Year (CY) Allocation Adjustments	-\$955,379 One-Time COVID Funds Carryover			
2024-25 1st Interim Totals						•	,	•		'				\$ 20,948,287	- 1		,	,	
	REVENUES: LCFF Funding Sources (8010-8099);	ADA Used for LCFF (Funded):	Estimated P-2 ADA:	Total Change from Prior Period	Adjusted Budget Amount	Please describe reason(s) for changes:			Federal Revenue (8100-8299):	% Increase (Decrease) included in:	One time \$ included in:	Plus(Minus) Other \$ changes:	Total Change from Prior Period	Adjusted Budget Amount	Please describe reason(s) for changes:				

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	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUES Cont.: State Revenue (8300-8599):				
COLA % Used for:	I	\$ %	\$ %	\$ %
One time \$ included in:		\$	. (3,414,421)	8
Plus(Minus) Other \$ changes:		\$	677,377	000,09
Total Change from Prior Period		\$ 65,234	\$ (2,737,044)	8
Adjusted Budget Amount	\$ 35,783,690	\$ 35,848,924	\$ 33,111,880	\$ 33,171,880
Please describe reason(s) for changes:	97 J	-\$117,766 CY CTEIG Allocation Adjustment	-\$1,965,952 PY Re-bud	+\$60,000 Restricted Lottery
	+	+\$183,000 Restricted Lottery	-\$1,265,469 One-Time COVID Funds	
	l		+\$657,377 CY Allocation Adjustments	
			-\$163.000 Restricted Lottery	
	ı			
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:	l	\$ %	\$ %	\$ %
One time \$ included in:		\$	\$ (655,720)	S
Plus(Minus) Other \$ changes:		\$	\$ 213,000	\$ 316,041
Total Change from Prior Period		\$ 1,171,418	\$ (442,720)	\$ 316,041
Adjusted Budget Amount	\$ 8,837,972	\$ 10,009,390	\$ 9,566,670	\$ 9,882,711
Please describe reason(s) for changes:	+	+\$178,119 Misc Revenue Sites/Other	-\$655,720 PY Misc Revenue Sites/Other	+\$316,041 Sp Ed Transfer Apport from SJCOE
	+	+\$657,321 Sp Ed Transfer Apport From SJCOE	+\$213,000 Sp Ed Transfer Apport from SJCOE	
	+	+\$335,978 Medi-Cal Billing		
	1			

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only)	Projected (Restricted Only) 2026-27
Transfers In/Sources (8900-8979); Other One time \$ included in: Plus(Minus) Other \$ changes:		80 80 C	so so	89 89 G
Total Change from Prior Period Adjusted Budget Amount		× ×	» »	S S
Please describe reason(s) for changes:				
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :		\$	\$ 1,951,820	\$ 2,018,940
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ 29,003	\$ 458,144	\$ 346,454
Other One time \$ included in:		·		
Plus(Minus) Other \$ changes:		\$	\$ 23,971	\$ 34,402
Total Change from Prior Period		\$ (1,572,395)	\$ 2,433,935	\$ 2,399,796
Adjusted Budget Amount	\$ 57,626,780	\$ 56,054,385	\$ 58,488,320	\$ 60,888,116
Please describe reason(s) for changes:		Sp Ed: +\$30,395,229; Maintenance: +\$13,348,083;	Sp Ed: +\$32,347,049; Maintenance: +\$13,806,227;	Sp Ed: +\$34,365,989; Maintenance: +\$14,152,681;
		Mental Health: +\$1,733,818	Mental Health: +\$1,733,818	Mental Health: +\$1,733,818
		IDEA Local Assist/Preschool: +\$9,650,626	IDEA Local Assist/Preschool: +\$9,650,626	IDEA Local Assist/Preschool: +\$9,650,626
		JROTC: +\$824,016; Other Misc: +\$102,613	JROTC: +\$847,987; Other Misc: +\$102,613	JROTC: +\$882,389; Other Misc: +\$102,613
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ (1,572,395)	\$ 2,433,935	\$ 2,399,796
Adjusted Budget Amount	\$ 57,626,780	\$ 56,054,385	\$ 58,488,320	\$ 60,888,116
Total Revenues & Other Financing Sources	\$ 123,196,729	\$ 122,092,966	\$ 114,988,599	\$ 117,764,436

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	lst Interim Totals	2nd Interim (Restricted Only)		Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES:					
Object 1XXX:		% Increase/(Decrease) \$ Increase/(Decrease)	ecrease)	% Increase/(Decrease) \$\sqrt{\text{Increase}}\)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		\$ %		<b>% \$</b> 781,931	% <b>\$</b> 761,396
Settlement included in: Other:		0.91 % S	,	2.07 % \$ 651,299	2.99 % \$ 983,004
Growth Positions:		FTE \$		FTE \$	FTE \$
One time \$ included in:		\$ (5)	(517,590)	\$ 1,837,156	
Plus(Minus) Other \$ changes:		S	42,400	S	8
Total Change from Prior Period		8	(475,190)	\$ 3,270,386	\$ (1,593,151)
Adjusted Budget Amount	\$ 42,553,556	s 42,0	42,078,366	\$ 45,348,752	\$ 43,755,601
Please describe reason(s) for changes:		FTE Changes: none		-\$139,065 \$2.5k Stipend;	-\$3,337,551 \$2.5k Stipend
		+\$271,440 \$2.6k Stipend; +\$42,400 Stipends	ls	+\$552,649 Sub/Extra; +\$1,423,572 Vacancy Fallout	
		+\$82,864 Sub/Extra; -\$871,894 Vacancy Fallout	llout		
172					
Object 2XXX:		% Increase/(Decrease) \$ Increase/(Decrease)	ecrease)	% Increase/(Decrease) § Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step included in:		\$ %		% <b>\$</b> 449,155	% <b>\$</b> 423,999
Settlement included in:		8 % 16.0	1	2.07 % \$ 340,277	2.99 % \$ 514,363
Growth Positions:		9 FTE \$	151,321	FTE \$	FTE \$
One time \$ included in:		\$ 2,8	2,866,761	\$ (258,988)	\$ (2,818,452)
Plus(Minus) Other \$ changes:		S	(69,771)	S	8
Total Change from Prior Period		\$	2,948,311	\$ 530,444	\$
Adjusted Budget Amount	\$ 19,685,474	\$ 22,6	22,633,785	\$ 23,164,229	\$ 21,284,139
Please describe reason(s) for changes:		FTE Changes: +8 Sp Ed Para; -2.5 SpEd Bus Op,	ıs Op,	-\$117,435 \$2.5k Stipend;	-\$2,818,452 \$2.5k Stipend
		+3.5 ELOP Lead; +\$2,935,887 \$2.6k Stipend;	ıd;	-\$822,419 Sub/Extra; +\$680,866 Vacancy Fallout	
		+\$365,240 Sub/Extra; -\$434,366 Vacancy Fallout;	allout;		

-\$69,771 Misc Adjustments

	1st Interim Totals	205 205	2nd Interim (Restricted Only) 2024-25	Projected (	Projected (Restricted Only) 2025-26	Projected (	Projected (Restricted Only) 2026-27
EXPENSES Cont.: Object 3XXX:							
Change in Statutory Benefits:		% Increase/(Decrease)	§ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%		%	\$ 339,237	%	\$ 325,839
Increase in Statutory due to Settlement		%	-	%	\$ 270,121	%	\$ 408,495
Incr./Decr. in Statutory due to rate changes		%	-	%	\$ 79,218	%	\$ 23,164
Incr./Decr. in Statutory due to +/- positions, other changes	uges	%	\$ (101,280)	%	\$ 313,836	%	\$ (1,782,165)
Total \$ Change in Statutory:			\$ (101,280)		\$ 1,002,412		\$ (1,024,667)
Change in Health & Welfare:							
Incr./Decr. in H & W due to rate changes		%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change		%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other		%	\$	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions		%	\$	%	\$	%	\$
Are you budgeting at the CAP?		Yes		Yes		Yes	
Total \$ Change in H & W:							
Changes in Other Benefits:		%	\$ 176,391	%	\$ (24,085)	%	\$ (577,907)
Total \$ Change in Benefits:			\$ 75,111		\$ 978,327		\$ (1,602,574)
One time benefit \$ included above:			8		\$		\$
Total Change from Prior Period			\$ 75,111		\$ 978,327		\$ (1,602,574)
Adjusted Budget Amount \$	34,032,522		\$ 34,107,633		\$ 35,085,960		\$ 33,483,386
Please describe reason(s) for changes:							
		STRS 19.1%		STRS 19.1%		STRS 19.1%	
		PERS 27.05%		PERS 27.4%		PERS 27.5%	
		FICA 6.2%		FICA 6.2%		FICA 6.2%	
		Medicare 1.45%		Medicare 1.45%		Medicare 1.45%	
		SUI .05%		SUI .05%		%50. IOS	
		Workers Comp 1.6656%		Workers Comp 1.6656%	,0	Workers Comp 1.6656%	%

	1st Interim Totals	2nd Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.: Object 4XXX:				
% Increase(Decrease) included in:		\$ %	\$ %	\$ %
Flat \$ Increase(Decrease) included in:		\$	\$ 250,000	\$
One time \$ included in:		\$ (943,408)	\$ (11,226,376)	\$
Total Change from Prior Period		\$ (950,304)	\$ (10,976,376)	000°06 S
Adjusted Budget Amount	\$ 23,167,511	\$ 22,217,207	\$ 11,240,831	\$ 11,330,831
Please describe reason(s) for changes:				
		+\$65,566 PY Re-bud Categorical Programs	-\$4,515,112 PY Re-bud Categorical Programs	-\$10,000 1x Categorical Programs;
		+\$4,349 ELOP Rs2600; +\$209,702 Title Programs;	-\$3,518,261 PY COVID funds;	+\$100,000 Maintenance supplies Rs8150
		-\$951,559 COVID funds; -\$49,434 ESSA CSI;	-\$1,193,003 1x Categorical Programs;	
		-\$57,415 1x Pre-K Plan; +\$22,208 SpEd;	-\$2,000,000 PY Restr Lottery Curriculum Adopt	
		-\$223,973 Maint; +\$95,084 Misc Categorical Programs;	+\$250,000 Maintenance supplies Rs8150	
		-\$64,832 misc adjustment to align budgets		
Object 5XXX:				
% Increase(Decrease) included in:		\$ %	\$ %	\$ %
Flat \$ Increase(Decrease) included in:		\$ 2,614,394	\$	\$ 250,000
One time \$ included in:		\$	(3,709,957)	\$
Total Change from Prior Period		\$ 2,789,159	\$ (3,209,957)	\$ (853,196)
Adjusted Budget Amount	\$ 26,896,440	\$ 29,685,599	\$ 26,475,642	\$ 25,622,446
Please describe reason(s) for changes:				
		+\$44,850 PY Re-bud Categorical Programs	-\$3,328,127 PY Re-bud Categorical Programs;	-\$1,103,196 Educator Effective Grant
		+\$11,967 Sp Ed Rs6500; +\$190,957 Maint Rs8150,	-\$303,415 PY COVID funds;	+\$250,000 Sp Ed services Rs6500
		+\$318,748 Title & Misc; +\$129,915 1x Categorical	-\$78,415 1x Categorical Program;	
		Programs - Educator Effective Grant, Pre-K Plan;	+\$500,000 Sp Ed services Rs6500	
		+\$2,069,110 ELOP Rs2600;		
		+\$23,612 misc adjustment to align budgets		

Projected (Restricted Only) 2026-27	\$ %	% % % % % % % % % % % % % % % % % % %	
Projected (Restricted Only) 2025-26	\$ 100,000 \$ (8,719,747) \$ (8,619,747) \$ (100,000 -\$607,440 COVID Funds; -\$5,008,563 ELO-P -\$617,082 CTE; -\$461,348 Maintenance/Sites; -\$2,025,314 Nutrition Ed Kitchen Grants +\$100,000 Future Purchases	% % %	
2nd Interim (Restricted Only) 2024-25	-\$3,820 COVID Funds; -\$67,692 CTE; +\$151,442 Maintenance & Sites	% % % % % % % % % % % % % % % % % % %	
1st Interim Totals	\$ 8,633,040	· ·	
	Object 6XXX: % Increase(Decrease) included in: Hat \$ Increase(Decrease) included in: One time \$ included in: One time \$ included in: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:	Other Outgo - Objects 7100-7299, 7400-7499 % Increase(Decrease) included in: Flat \$ Increase(Decrease) included in: One time \$ included in: Total Change from Prior Period Adjusted Budget Amount Please describe reason(s) for changes:	

+\$97,364 adjustment to re-align budget -\$344,579 reverse PY adjustments    **Softwarp
(33,783,494) \$ (39,458,415)

### MANTECA UNIFIED SCHOOL 2024-25 2nd Interim

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

Special Reserve Fund - Non/Capital Outlay (17)

Unassigned/Unappropriated Please attach additional sheets as necessary. Designated for Economic Uncertainties

6846 0646

Prepared By:

Dana Vaccarezza

Chief Business Official Signature or DSSD Superintendent Signature:

SICOE Business Services, Manteca Unified 2024-25 2nd Interim Assumptions

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#### Date Printed: 2/26/2025

# MANTECA UNIFIED SCHOOL DISTRICT

Budget							MANTEC/	MANTECA UNIFIED SCHOOL DISTRICT	SCHOOL D	ISTRICT					
1st Interim 							ACTUAL AN	ACTUAL AND PROJECTED MONTHLY CASH FLOWS Fiscal Year 2024-25 GENERAL FUND	MONTHLY CA 7 2024-25 L FUND	SH FLOWS					
ctuals	Votice: SCJOE is not re	isponsible for the estime pthe calculation for infor	ates included in the casi mation they are aware.	h flow cakculation spree of specific to their distri	Notice SCJOE is not responsible for the estimates included in the cash flow calculation spreadsheer. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the cabculation estimates	be carefully culation estimates.				O E	Completed: Revised:	2/11/2025 2/11/2025			
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP. UNEXP.	TOTAL
A. BEGINNING CASH	150,997,336.11	153,824,811.58	135,606,911.19	117,929,657.15	101,386,935.46	86,218,431.87	123,441,536.33	116,949,785.40	112,813,850.40	103,006,128.40	138,817,949.40	115,089,743.40			
B. RECEIPTS LCFF:															
Property Tax State Aid - 8011 only	0.00 9,798,005.00	1,031,473.45 9,798,005.00	0.00 17,636,407.00	0.00 17,636,407.00	0.00 17,636,407.00	34,031,867.21 17,636,407.00	0.00 17,636,407.00	0.00 18,341,637.00	0.00 18,341,637.00	37,363,439.00 18,341,637.00	68,170.00 18,341,637.00	17,152,621.00 18,341,636.00	0.00	00.00	89,647,570.66 199,486,229.00
State Aid - 8012 only Other	0.00 (3,558,802.00)	0.00 (893.00)	11,270,580.00 (1,785.00)	0.00 (1,190.00)	0.00 (1,190.00)	11,270,579.00 (1,190.00)	0.00	0.00 374,058.00	11,465,654.00 375,921.00	0.00 374,114.00	0.00 374,114.00	11,335,605.00 739,412.00	0.00	0.00	45,342,418.00 (1,327,431.00)
Federal Revenues Other State Revenues	(5,146,877.10) (400,119.00)	(1,547,992.92) 3,509,837.41	4,291,717.40 4,431,578.20	223,978.65 2,580,345.58	29,746.68 3,199,846.00	3,631,279.28 4,086,069.80	4,740,034.91 2,142,611.49	36,459.00 3,271,065.00	17,331.00 5,524,275.00	13,848,298.00 4,992,630.00	5,667.00 5,534,447.00	50,626.00 6,519,451.00	00:00	0.00	20,180,267.90 45,392,037.48
Other Local Revenues Interfund Transfers In All Other Financing Sources	(475,573.47) 0.00	1,785,900.19	1,888,504.29	3,456,420.80 0.00	1,458,743.13 0.00	1,314,579.72 0.00	2,989,441.09 0.00 0.00	358,706.00 0.00	1,082,372.00	1,709,436.00	0.00	3,000,000.00	0.00	0.00	18,671,834.75 3,000,000.00
SUB-TOTAL Other Recpts/Non-Revenue	00.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	00.0	0.00	0.00	00.00	0.00	0.00	<b>420,392,926.79</b>
TOTAL RECEIPTS	216,633.43	14,576,330.13	39,517,001.89	23,895,962.03	22,323,552.81	71,969,592.01	27,508,494.49	22,381,925.00	36,807,190.00	76,629,554.00	24,927,694.00	59,638,997.00	00:00	00:00	420,392,926.79
C. DISBURSEMENTS	1 604 724 7E	13 878 211 43	14 078 460 74	17 534 042 51	14 107 083 03	15 015 177 99	14 177 539 10	13 024 252 00	14 582 039 00	14 103 333 00	14 689 687 00	14 778 582 00	0	0	160 E12 222 EE
Classified Salary	2,420,409.49	5,776,362.06	5,318,880.24	5,328,386.56	5,377,211.92	5,999,750.48	7,937,813.12	5,675,189.00	6,092,989.00	5,733,729.00	5,763,496.00	6,165,611.00	0.00	0.00	67,589,827.87
Employee Benefits Supplies	1,664,607.73	6,581,652.64	6,594,354.90	6,931,466.25	6,602,429.05	6,758,599.80	6,872,760.97	10,476,815.00	10,591,695.00	10,496,336.00	10,669,934.00	10,577,642.00	00:0	0.00	94,818,293.34 60.276.468.98
Services	4,306,363.94	3,463,376.96	3,273,423.41	5,045,150.52		2,841,487.76	3,926,365.25	4,881,940.00	5,426,202.00	5,527,363.00	5,301,848.00	10,401,884.00	0.00	0.00	59,884,588.45
Capital Outlays Other Outgo	0.00 80.462.90	71,627.79	2,348,475.55	742,297.34	2,001,177.40 347.280.00	1,144,012.98 256.932.99	339.935.52	885,895.00 306,893,00	309,250.00	686,365.00 1,276,299.00	305,254.00	283,960.00	0.00	0.00	8,996,193.23 4.438.505.80
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	40,000.00
SUB-TOTAL	8 6		8 8				8 8		9 6			8		8 6	458,557,211.22
Other Dsbrsmnts/Non-Expenditur	0.00	0.00	0.00	00:00	0.00	0.00	0.00	0.00	0.00	0.00	00:0	0.00	0.00	0:00	0.00
TOTAL DISBURSEMENTS	10,431,074.45	31,492,007.35	33,217,225.80	37,541,915.91	37,721,746.74	35,293,650.84	34,829,289.13	40,801,184.00	42,629,168.00	50,494,222.00	43,954,395.00	60,151,332.00	0.00	0.00	458,557,211.22
D. BALANCE SHEET TRANSACTIONS	SNC														
Assets Cash Not in Treasury Accounts Receivable (LCFF only) Accounts Receivable (excluding LC	282,616.83 0.00 13,684,265.49	(126,248.14) 0.00 3.172.888.37	95,383.01 0.00 (610,399.35)	(383,412.75) 0.00 (296,954,94)	(200,025.59) 0.00 285.234.00	561,298.59 0.00 (229,493.69)	(155,663.44) 0.00 545.36	179,073.00 0.00 (11.171.668.00)	(368,142.00) 0.00 (3.119.345.00)	(762,290.00) 0.00 14,285,475.00	48,632.00 0.00 (1.811,166.00)	(828,779.00) 0.00 (14,189,380.00)	0.00		(1,657,557.49) 0.00 1.24
Due From Other Funds Stores		8,56 29,29	(31,359.59)	(7,052.36) (32,053.78)	7,052.36 (36,397.28)	0.00 7,738.66	0.00	(21,655.00)	0.00 (7,604.00)	0.00	(9,372.00)	0.00	0.00		10,498,824.67
Prepaid Expenditures Other Current Assets Subtotal Assets	48,581.52 0.00 24,537,586.19	0.00 0.00 3.084.500.64	0.00 0.00 (527.903.49)	0.00 0.00 (719.473.83)	0.00 0.00 55.863.49	0.00 0.00 339.543.56		0.00 0.00 (11.014.250.00)	0.00 0.00 (3.495.091.00)	0.00 0.00 13.536.047.00	0.00 0.00 (1.771.906.00)	0.00 0.00 (15.000.590.00)	0.00 0.00 0.00	00'0	48,581.52 0.00 8,889,850,04
<b>Liabilities</b> Accounts Payable (LCFF only) Accounts Payable (excluding LCFF				0.00 2,046,193.98	0.00 (173,826.85)	0.00 (207,619.73)		0.00 (25,297,574.00)	0.00	0.00		0.00 5,424,557.00	0.00		0.00
Due to Other Funds Current Loans	8	9,083.75	24,053,770.00 0.00	0.00	0.00	00:00	0.00	0.00	00:0	0.00		(24,063,223.00) 0.00	0.00		(0.17)
Unearned Revenue  Subtotal Liabilities	0.00 11,495,669.70	3,376,318.18	0.00 23,449,126.64	131,100.00 2,177,293.98	0.00 (173,826.85)	0.00 (207,619.73)	0.00 (963,520.23)	0.00 (25,297,574.00)	0.00 490,653.00	0.00 3,859,558.00	0.00 2,929,599.00	0.00 (18,638,666.00)	0.00	0.00	3,507,418.18
Total Balance Sheet Transactions	13,041,916.49	(1,302,22	(23,977,030.13)	(2,896,767.81)	229,690.34	547,163.29	829,043.71	14,283,324.00	(3,985,744.00)	9,676,489.00	(4,701,505.00)	3,638,076.00	0.00		5,382,432.72
E. NET INCREASE/DECREASE	2,827,475.47	(18,217,900.39)	(17,677,254.04)	(16,542,721.69)	(15,168,503.59)	37,223,104.46	(6,491,750.93)	(4,135,935.00)	(9,807,722.00)	35,811,821.00	(23,728,206.00)	3,125,741.00	0.00	0.00	(32,781,851.71)
F. ENDING CASH	153,824,811.58	135,606,911.19	135,606,911.19 117,929,657.15 101,386,935,46	101,386,935.46	86,218,431.87	123,441,536.33	116,949,785.40	112,813,850.40	103,006,128.40	138,817,949,40 115,089,743,40 118,215,484,40	115,089,743.40	118,215,484.40			

#### **GLOSSARY OF TERMS**

#### Glossary/Acronyms

**Accounts payable (AP).** Amounts due and owed **to** private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due **to** other funds of the same LEA.

**Accounts receivable (AR).** Amounts due and owed **from** private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due **from** other funds of the same LEA.

**Average daily attendance (ADA).** Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to Education Code Sections 46000–46014 and 46300–46380.)

**Budgeting.** The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

**Budget revision (BR).** Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

**Budget transfer (BT).** Changes among budgeted items. They do not increase or decrease the total budget.

California Longitudinal Pupil Achievement Data System (CALPADS). The foundation of California's K–12 education data system that allows for tracking a student's academic performance over time.

Capital outlay. Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

**Chart of accounts.** A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

**Deficit spending.** The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

**Double entry.** A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

**Encroachment.** The use of unrestricted moneys to support restricted program expenditures.

**Encumbrances.** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**Enterprise funds.** Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

**Entitlement.** An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

**Fiscal year.** A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

**Fixed assets**. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

**Full-time-equivalent (FTE).** The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

**Function.** An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, function refers to those activities or services performed to accomplish a goal.

**Fund**. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to

measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

**Goal**. In SACS, a goal defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

**Grant.** A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

**Indirect cost**. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

**Indirect cost rate (ICR).** A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

**Interim reports**. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

**Internal audit.** An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

**Lease–purchase agreements**. Contractual agreements that are termed "leases" but which, in substance, amount to purchase contracts.

**Local Control Accountability Plan (LCAP).** Each school district must write to explain its goals and strategies for improving achievement for all students. Each district receives extra money for each student who is low-income, an English learner, or a foster youth.

**Local Control Funding Formula (LCFF).** Under the LCFF funding system, revenue limits and most state categorical programs have been eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. For school districts and charter schools, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors.

**Local educational agency (LEA).** Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

**Long-term debt.** Debt that matures more than one year after the date of issuance.

**Maintenance of Effort (MOE)** A requirement in certain legislative, regulatory or administrative policies that a grant recipient must maintain a specified level of financial effort in the health area for which Federal funds will be provided in order to receive Federal grant funds.

**PERS. Public Employees' Retirement System.** Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund. Reserve for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

**Resource.** A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

**Stores**. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund. Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Unearned revenue. A liability for resources received prior to revenue recognition.