



LOMPOC UNIFIED SCHOOL DISTRICT

2024-25 First Interim Budget

December 13, 2024

Superintendent

Dr. Clara Finneran

Assistant Superintendent, Business Services

Douglas Sorum

Director, Fiscal Services

Angelica Hernandez

LOMPOC UNIFIED SCHOOL DISTRICT

2024-25 First Interim

PRESENTATION

Lompoc Unified School District

2024-25 First Interim – December 13, 2024



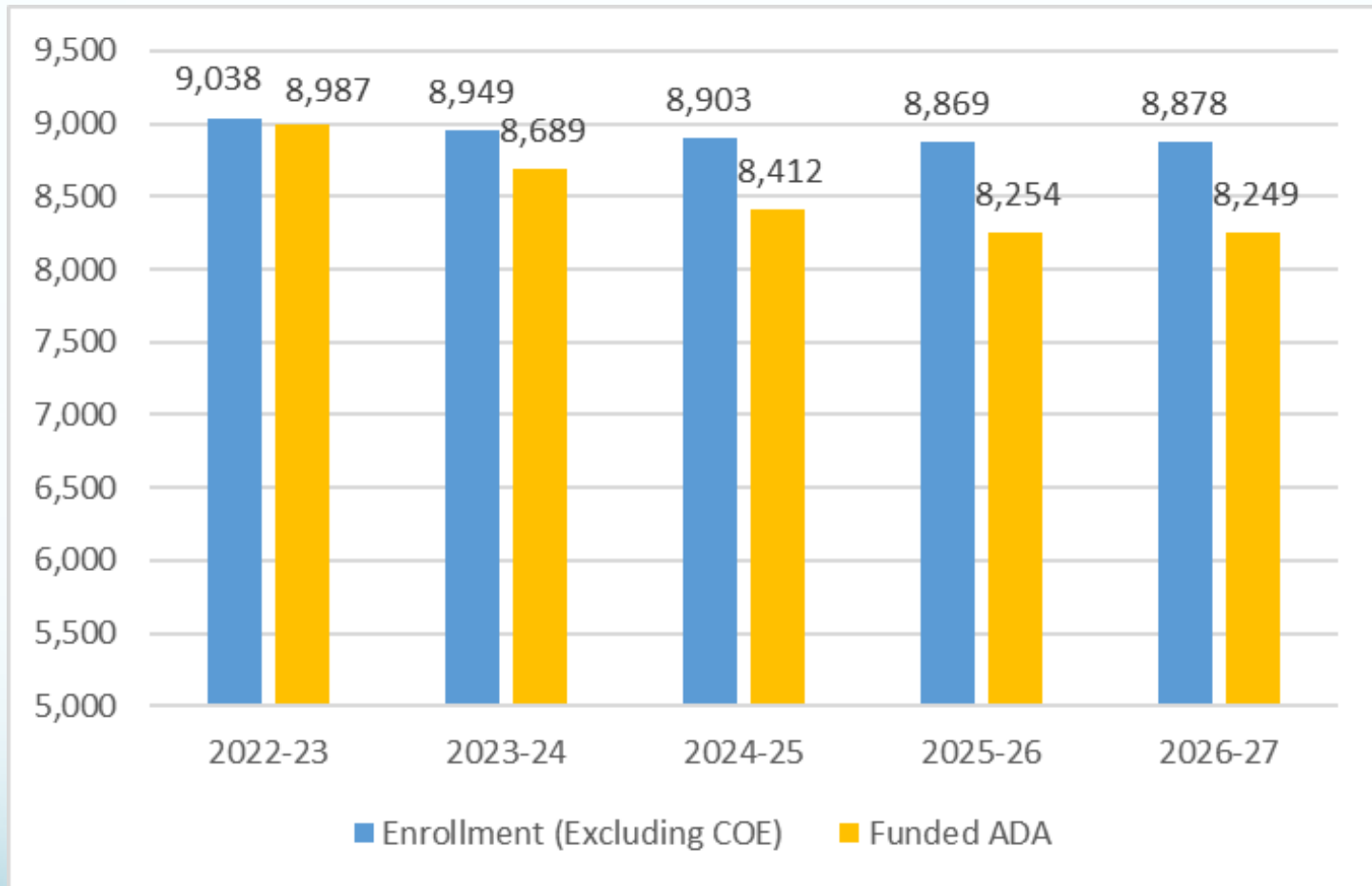
Superintendent

Dr. Clara Finneran

Assistant Superintendent of Business

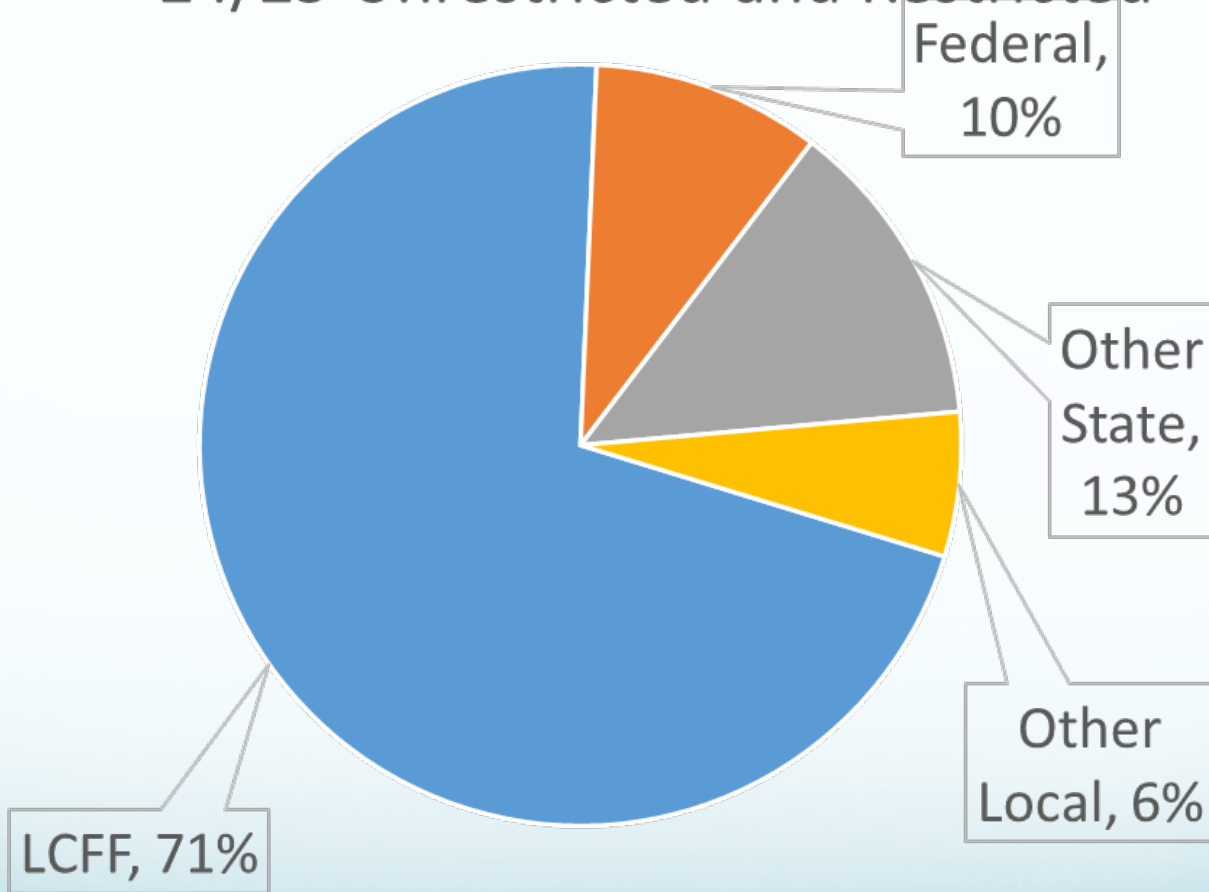
Douglas Sorum

Enrollment and Funded ADA

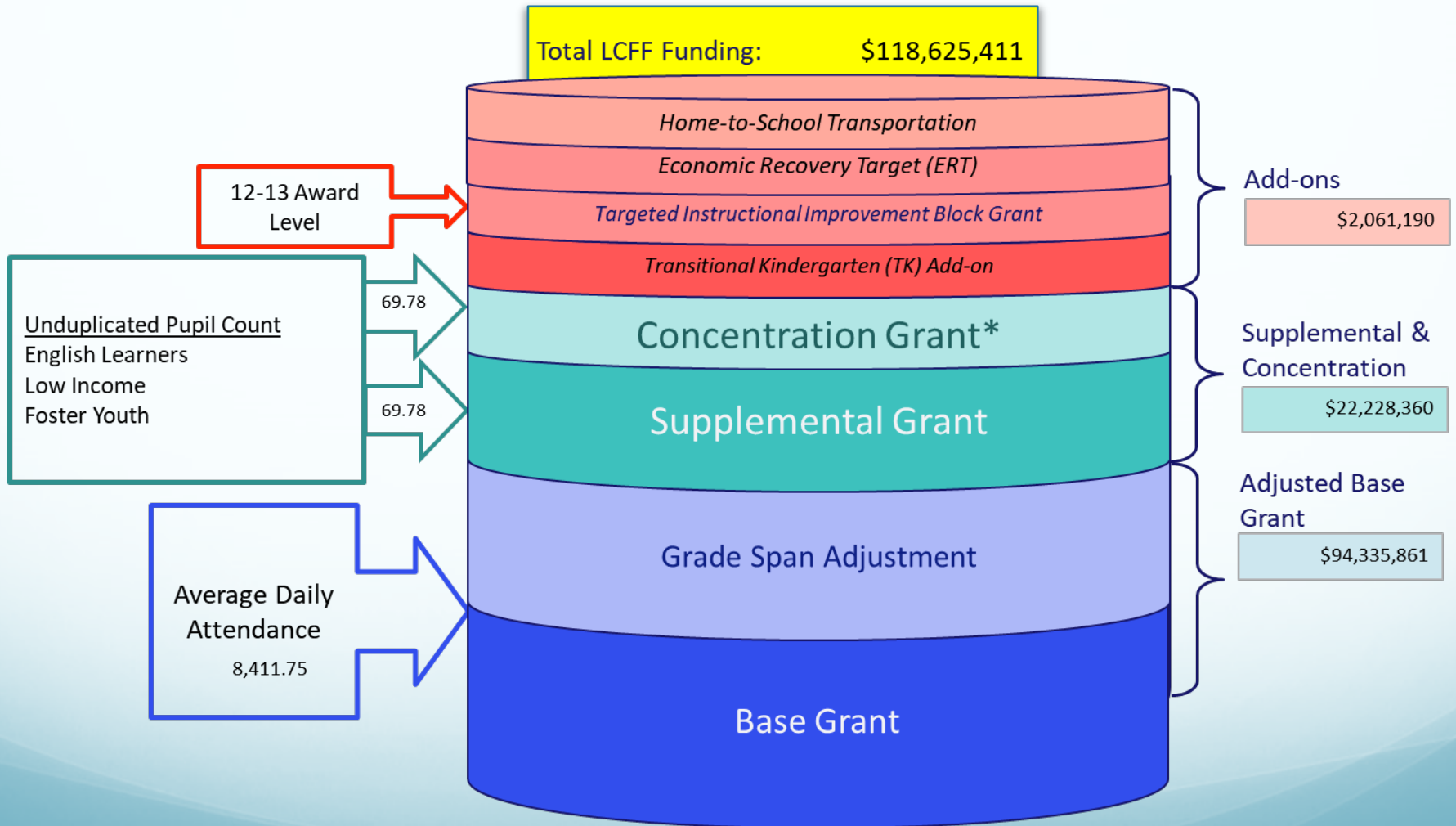


Revenue

24/25 Unrestricted and Restricted



Components of Unrestricted LCFF Entitlement



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Federal, State and Local Revenue Budgets

Federal revenues are projected at \$16,585,716

State revenues are projected at \$22,589,171

Local revenues are projected at \$10,481,529

Total \$ 49,656,416

Federal

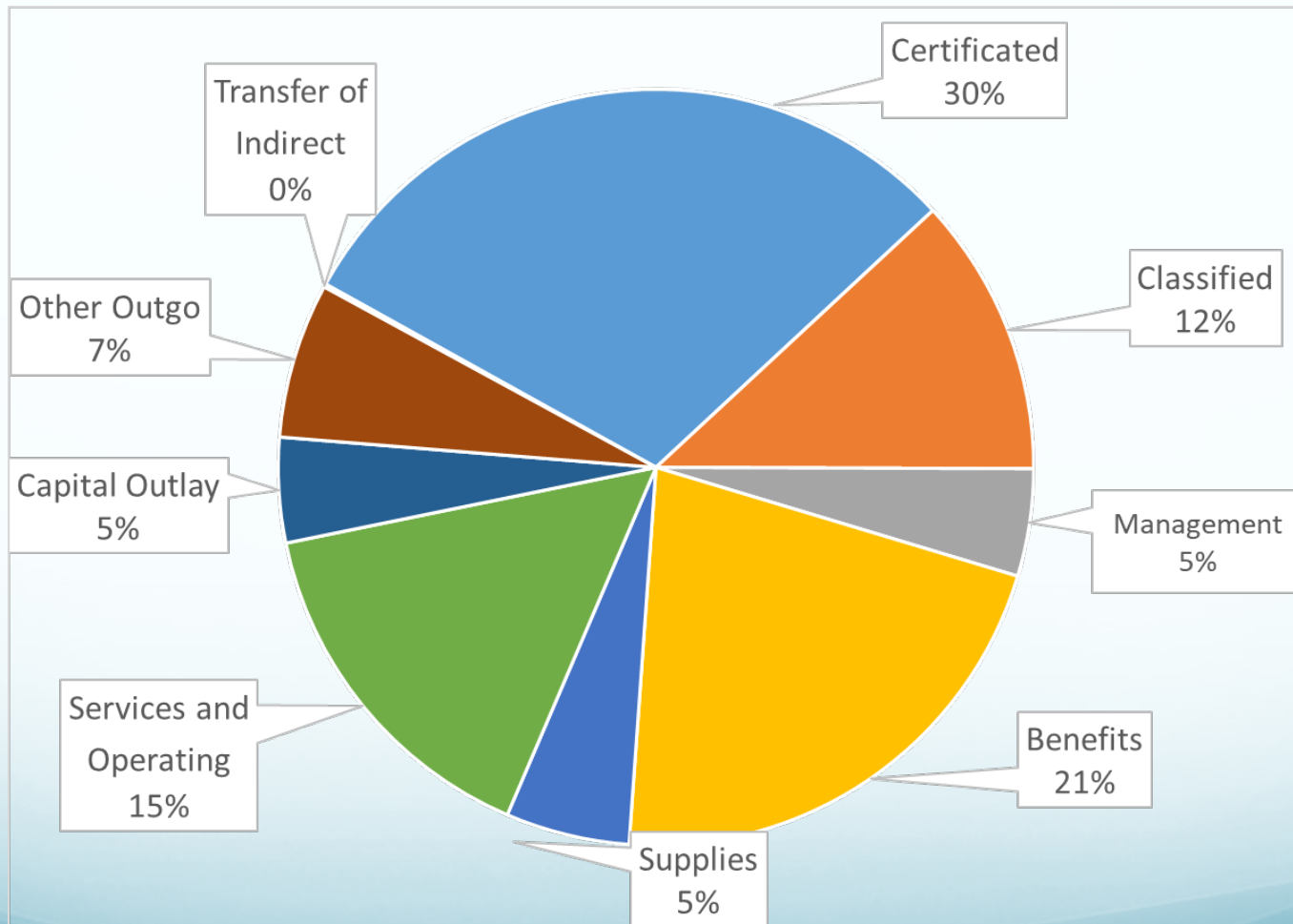
State

Local

Impact Aid	1,117,919	Mandate Block Grant	404,761	E-Rate	625,000
Special Ed	1,819,707	Transportation Reimbursement	306,509	STRS Excess Return	430,599
Special Ed Private School	23,697	Unrestricted Lottery	1,623,376	Facility Use	25,618
Special Ed Preschool	54,822	Restricted Lottery	681,659	Interest	1,000,000
Mental Health ADA	103,864	ELO Program	4,691,692	Fair Market Value	709,575
Title I	4,349,580	ASES	685,558	Other	346,943
CSI	432,012	Prekinder Planning	430,792	Tuition	910,254
ESSER III	6,828,116	CA Community Schools Partnersh	4,987,500	Transfer from JPA	4,842,310
ESSER III LL	97,925	CTEIG	516,329	Tobacco Use Prevention	24,386
ESSER Summer Learning	252,000	Strong Workforce Program	253,537	Local Grants	251,456
Perkins	110,781	Special Ed Mental Health	685,629	City of Lompoc	110,247
Title II	602,419	Special Ed Early Interv. Pre-K	560,479	Community Redevelopment Funds	200,000
Title IV	460,791	Proposition 28 Arts & Music	1,411,518	Medi-Cal	445,678
Title III - Immigrant Ed	20,704	Ag Grant	9,301	FSA Grants	4,653
Title III - LEP Student	273,641	ELO-P Para	(208,678)	First 5 Grant	150,000
Amer Rescue Plan - Homeless I	6,487	STRS on Behalf	5,324,208	Aquarium	50,000
Amer Rescue Plan - Homeless II	31,251	Teacher Residency Capacity	225,000	Medi-Cal Administrative Act (MAA)	125,000
	16,585,716		22,589,171	Donations	225,000
				Site Generated	4,811
					10,481,529

Expense 2024-25

Restricted and Unrestricted



2024-2025 Expenditure Budget

2024-2025 1st Interim	
Salaries	
Certificated	56,253,744
Classified	22,382,379
Management	8,589,064
Employee Benefits	39,625,168
Supplemental Employee Retirement Program	608,181
	127,458,535
	-
Books and Supplies	9,929,786
	-
Services and Other Operating	28,733,614
	-
Capital Outlay	8,411,953
	-
Other Outgo	12,198,853
	-
Total Projected Expenditures	186,732,740

Multi-Year Projection Assumptions:

The District's Multi-Year projections for revenue are based on the School Services of California dashboard and FCMAT LCFF calculator.

	2024-25	2025-26	2026-27
	1st Interim	Projected Year 1	Projected Year 2
State Entitlement Factors			
Statutory COLA (Cost of Living Adjustments)	1.07%	2.93%	3.08%
FCMAT Calculator - \$/ADA	\$14,102	\$14,601	\$15,018
FCMAT - Unduplicated Count %	69.78%	70.41%	70.19%
Funded ADA	8412	8254	8249
Estimated Actual ADA	8208	8177	8185
Enrollment	8903	8869	8878
Indirect Cost	5.73%	5.73%	5.73%
Salaries			
Step/Column Certificated	1.25%	1.25%	1.25%
Step/Column Classified	1.63%	1.63%	1.63%
Health and Welfare Increase	5.40%	7.00%	7.00%
Retirement Benefits - STRS	19.10%	19.10%	19.10%
Retirement Benefits - PERS	27.05%	27.60%	28.00%
Statutory Benefits- - Certificated	3.07%	3.07%	3.07%
Statutory Benefits- - Classified	9.27%	9.27%	9.27%
Contributions			
Routine Restricted Maintenance	\$5,300,000	\$5,064,853	\$4,940,647
Special Education Contribution	\$22,169,145	\$22,841,445	\$23,438,698
Transportation Contribution	\$1,487,578	\$1,539,796	\$1,591,559

Multi-Year Projection

First Interim Unrestricted & Restricted Fiscal Year 2024-25	Year 1	Year 2	Year 3
	2024-25	2025-26	2026-27
	1st Interim	Projected	Projected
Funded ADA	8,412	8,254	8,249
Total Revenues Before Transfers In	170,957,631	156,684,818	160,196,255
Transfers in From Fund 17	1,212,630	6,212,630	7,312,630
Total Revenues After Transfers In	\$ 172,170,261	\$ 162,897,448	\$ 167,508,885
Ongoing Expenses	177,712,606	173,593,870	170,012,433
Other Post Employment Benefit Payments	608,181		
Capital Outlay	8,411,953	1,300,000	
Total Expenditures After Transfers Out	\$ 186,732,740	\$ 174,893,870	\$ 170,012,433
Net Increase/Decrease to Fund Balance	(14,562,479)	(11,996,422)	(2,503,548)
Net Beginning Fund Balance	\$ 50,119,809	\$ 35,557,331	\$ 23,560,909
Ending Fund Balance	\$ 35,557,331	\$ 23,560,909	\$ 21,057,360

Components of Ending Fund Balance

Fund 01 General Fund	2024-25	2025-26	2026-27
Components of Ending Fund Balance	35,557,331	23,560,909	21,057,360
3% Required Reserve	5,601,982	5,246,816	5,100,373
2% Board Policy Reserve	3,734,655	3,497,877	3,400,249
Revolving Cash	5,000	5,000	5,000
Stores	27,119	27,119	27,119
Prepaid Expenditures	17,192	17,191	17,191
Restricted Programs	22,050,403	14,020,101	12,415,047
Declining Enrollment Mitigation	2,322,274		
Energy Project Payments	715,354	715,354	
Emergency Repairs			92,381
Reserve Requirements in 25/26 & 26/27	1,083,351	31,450	
Unappropriated Fund Balance	0	0	0

Other Funds

Other Funds		
Student Activity	Fund 08	\$ 861,941
Adult Education	Fund 11	\$ 1,368,900
Cafeteria Special Revenue/Child Nutrition Services	Fund 13	\$ 7,818,675
Deferred Maintenance	Fund 14	\$ 34,495
Special Reserve	Fund 17	\$ 16,740,469
Capital Facilities (Developer Fees)	Fund 25	\$ 793,091
County School Facilities	Fund 35	\$ 53,045
Special Reserve for Capital Outlay Projects	Fund 40	\$ 744,640
Bond Interest and Redemption	Fund 51	\$ 6,016,914

Factors Impacting the Budget

- The cost of sub-agreements (including temp agencies) increased by \$2.1 million to \$4.8 million.
- Increase in contributions by \$2.9 million compared to estimated actuals
- Carryover is budgeted in First Interim which causes an increase in revenue and expense budgets in some restricted programs.
- 2024-25 LCFF revenues are lower than 2023-24 revenues by \$1.1 million due to declining ADA and reduced COLA. LCFF projections improve in the outer years.
- Attendance rate of 93% (in Month 3) is still lower than pre-covid but district efforts are making a difference and continue to improve attendance.
- Ongoing expenses exceed ongoing revenues in this projection. In a budget where salaries and benefits make up 68% of the expenses, a plan to reduce deficit spending may involve revising staffing formulas according to the number of students in attendance.

Next Fiscal Update

- January Governor's Budget Proposal
- January/February Audit Report
- March Second Interim
- May Revise

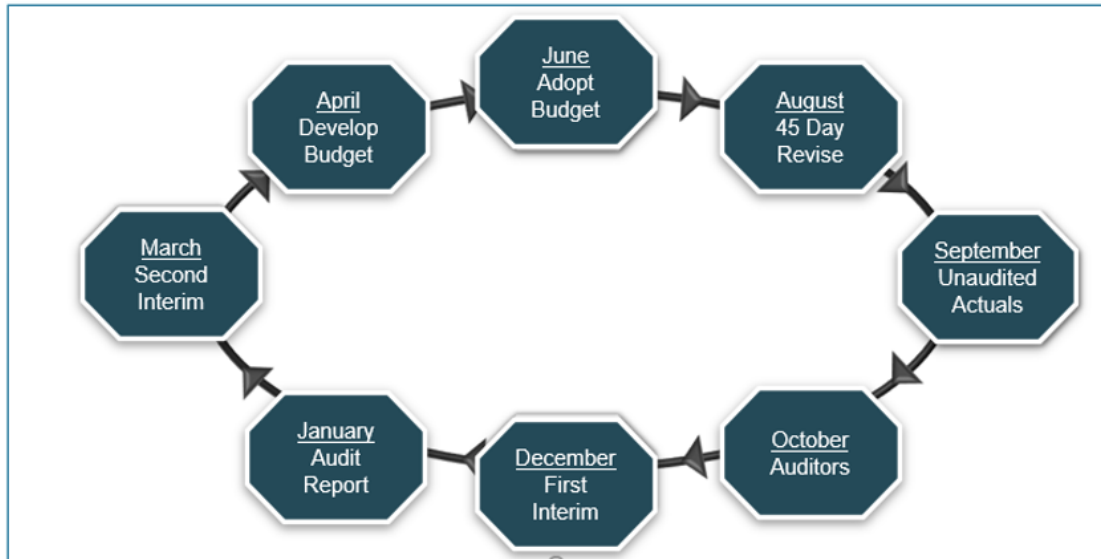
LOMPOC UNIFIED SCHOOL DISTRICT

2024-25 First Interim

SUMMARY

LOMPOC UNIFIED SCHOOL DISTRICT 2024-2025 FIRST INTERIM BUDGET SUMMARY

BUDGET CYCLE AND PROPOSITION 98



School District budgets are presented at least four times each fiscal year. A projection of the current year plus two more, known as a Multi-Year Projection, is required at the Original, First Interim, and Second Interim Budgets. Preparing a multi-year budget takes about six weeks. A fifth budget report, the 45 Day Revise, may be presented in August. This is an opportunity for the district to revise revenues and expenditures resulting from the Budget Act.

The Original Budget must be adopted before the start of the fiscal year on the first day of July. The interim reports are presented in December and March. They are a snapshot of the district's financial health at a specific point in the year. The First Interim includes the actual revenue and expense totals through October 31, and the Second Interim includes the actual revenue and expense totals through January 31.

The final report is presented in September after the fiscal year has closed. It is known as the Unaudited Actuals report and is the most accurate because it's based entirely on actual expenses and revenues. In contrast, all other budget reports use revenue and expense projections and assumptions provided by credible school finance organizations.

An independent firm audits the district's data and practices in the fall and publicly presents its findings and recommendations in January or February.

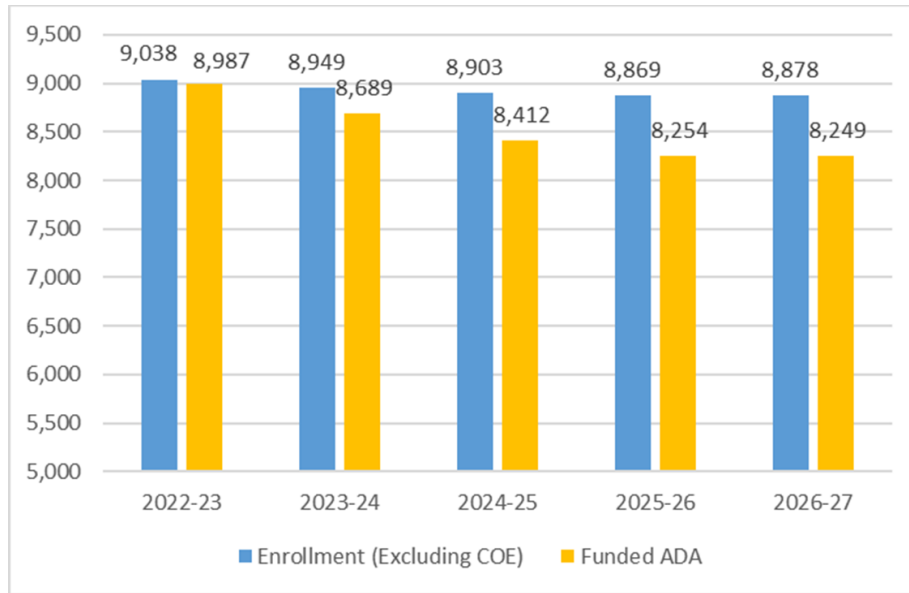
The baseline level of funding for California school districts is determined by Prop 98. California voters approved Proposition 98 in 1988. It guarantees the State will provide a minimum funding level to K-14, which includes grades TK through Community College.

Prop 98 is calculated by comparing three main formulas or "tests."

- Test 1 applies in strong economic years and guarantees education funding will be at least 39% of the state's General Fund Revenues
- Test 2 applies when the economy is stable or growing moderately and maintains the prior year funding adjusted for growth and inflation
- Test 3 applies during economic downturns and adjusts the prior year funding based on the change in per capita General Fund revenues plus an additional .5%

Funding is distributed to Local Education Agencies through the Local Control Funding Formula (LCFF).

ENROLLMENT AND FUNDED ADA



ADA is the average number of students attending school and is used to calculate LCFF funding. ADA may also be used to calculate some Federal and other State funding sources. Due to student absences, ADA is always lower than total enrollment. Attendance is counted every day of the year, but the LCFF funding is based on attendance through the Second Principal Apportionment or P-2, which is from July 1 through the last school month ending before April 15.

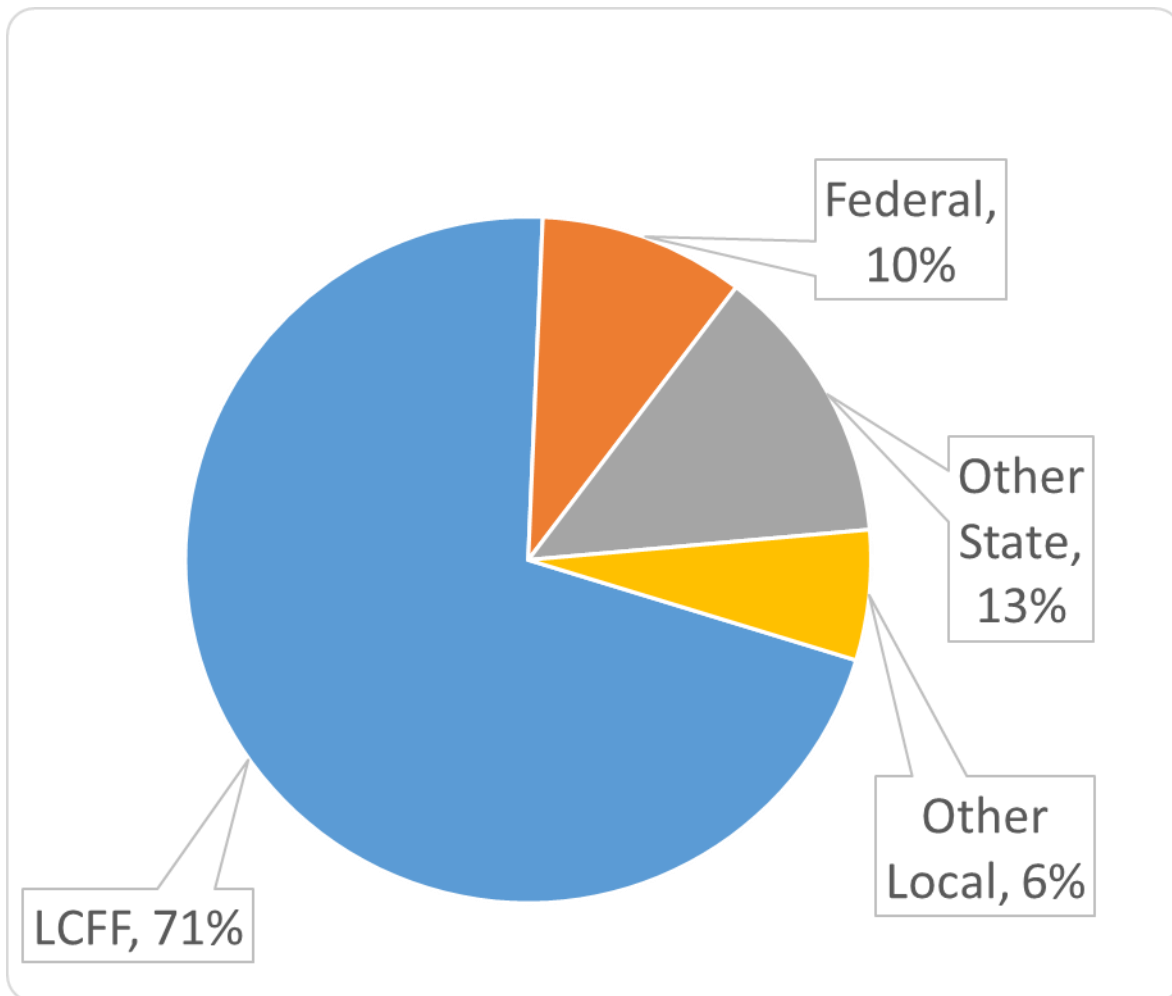
Funded ADA is not synonymous with actual ADA. Funded ADA is calculated using the district’s average actual ADA over the three previous years, the prior year actual ADA or the current year actual ADA, whichever is highest. The three-year average includes artificially high proxy ADA for the 2021/2022 year.

Lompoc Unified is currently projecting funded ADA using the three-year average which results in a gradual drop in funded ADA. For 2024/2025, the district’s funded ADA is 8,412, but decreases closer to actual ADA in 2025/2026. For 2024/2025, enrollment is 8,903, and projected to continue a slight decline in the two outer years.

Higher attendance rates have a positive impact on academic success and are critical to the financial health of the district. Each 1% of attendance change translates to about \$1 million in ongoing LCFF revenue.

In 2019/2020, Lompoc attendance rates were over 93%. During the following three years, attendance dropped to 89%. Last year, LUSD schools began an attendance campaign resulting in improved attendance. During the third school month of 2024/2025, LUSD attendance rates were 93.3%.

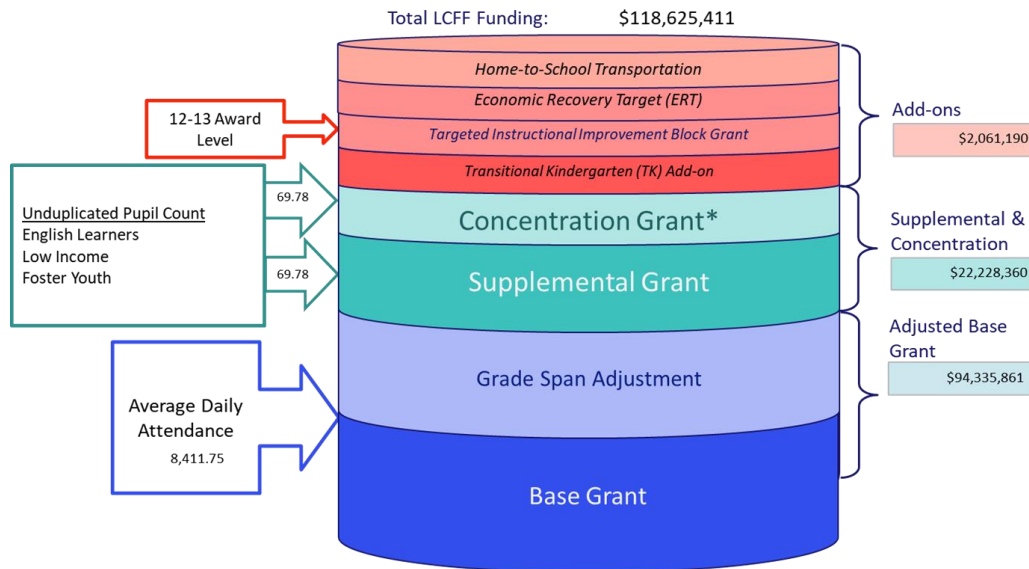
UNRESTRICTED AND RESTRICTED REVENUE



The Standardized Account Code Structure (SACS) divides school district revenues into four overarching categories shown in the chart above. The largest portion comes from the Local Control Funding Formula. In this budget, the LCFF is projected to provide 71% of the district's revenues. The LCFF is an equity model that was implemented in 2013 under Governor Jerry Brown. Under the LCFF, districts receive a base grant for all students and additional grants for high-need students such as English Learners and socio-economically disadvantaged pupils.

The remaining three categories are other State, Federal, and Local, totaling 29% of the district's revenues. Almost all of this revenue is restricted and can only be expensed on specific programs.

COMPONENTS OF UNRESTRICTED LCFF ENTITLEMENT



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

The total Unrestricted LCFF revenues are projected at \$118,625,411. Under LCFF funding, most state categorical programs are eliminated. Instead, the LCFF provides base, supplemental, and concentration grants.

The base grant is calculated by multiplying the district's funded ADA by uniform amounts depending on the grade level, with grades 9-12 receiving the highest. The adjustment provides additional funding for students in grades TK-3 and 9-12 and includes funding for districts maintaining K-3 class ratios below 24 to 1. This year, the base grant and adjustment provide \$94.3 million.

The Supplemental and Concentration grants are calculated using the district's unduplicated count which is 70% of the district's students who are either English Learners, Low-Income, or Foster Youth. Districts with an unduplicated percentage below 55% are not eligible to receive the concentration grant. These dollars are budgeted for goals and actions in the Local Control Accountability Plan, or LCAP and funding is used to increase or improve services for the district's highest needs students. This year, the Supplemental and Concentration grants provide about \$22.2 million.

The smallest percentage of LCFF revenues are the add-ons for TK, Targeted Improvement, and Transportation. Those generally amount to less than 2% of the total or around \$2 million this year. The TK add-on is about \$3,077 per TK ADA. Targeted Improvement is calculated based on the 2012/2013 funding levels and is designed to support instructional improvement. Home to School Transportation is

a fixed amount based on the 2012/2013 funding levels but beginning in 2022/2023, it began receiving statutory COLA adjustments.

Restricted LCFF Sources

Special Education taxes transferred to districts from the County are projected at \$2,675,804.

FEDERAL, OTHER STATE, AND LOCAL REVENUE BUDGETS

The other three types of revenues outside of the LCFF total about 29% of the district's revenues, or close to \$50 million. Almost all of this revenue is restricted and will be spent on the programs they're granted for.

Federal revenues are projected at \$16,585,716.

Impact Aid	1,117,919
Special Ed	1,819,707
Special Ed Private School	23,697
Special Ed Preschool	54,822
Mental Health ADA	103,864
Title I	4,349,580
CSI	432,012
ESSER III	6,828,116
ESSER III LL	97,925
ESSER Summer Learning	252,000
Perkins	110,781
Title II	602,419
Title IV	460,791
Title III - Immigrant Ed	20,704
Title III - LEP Student	273,641
Amer Rescue Plan - Homeless I	6,487
Amer Rescue Plan - Homeless II	31,251
	16,585,716

Impact Aid helps offset tax-exempt property at Vandenberg Space Force Base. Districts receive federal dollars for a small percentage of the Special Education expenses. Title I is the largest of the federal programs established under the Elementary and Secondary Education Act. It's intended to close the gap between low-income and other students. ESSER III is the last of the federal stimulus dollars that LUSD is using to construct the new TK classrooms.

Other State revenues are projected at \$22,589,171.

Mandate Block Grant	404,761
Transportation Reimbursement	306,509
Unrestricted Lottery	1,623,376
Restricted Lottery	681,659
ELO Program	4,691,692
ASES	685,558
Prekinder Planning	430,792
CA Community Schools Partnersh	4,987,500
CTEIG	516,329
Strong Workforce Program	253,537
Special Ed Mental Health	685,629
Special Ed Early Interv. Pre-K	560,479
Proposition 28 Arts & Music	1,411,518
Ag Grant	9,301
ELO-P Para	(208,678)
STRS on Behalf	5,324,208
Teacher Residency Capacity	225,000
	22,589,171

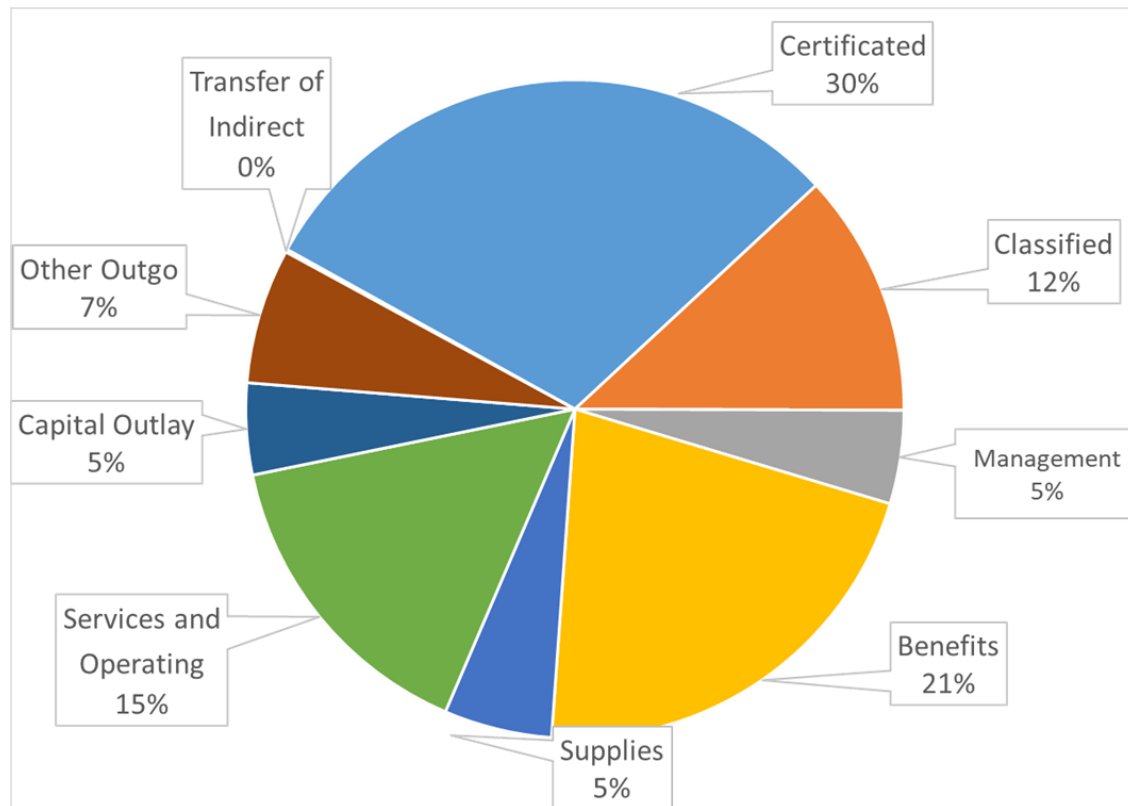
Restricted Lottery revenue is used for textbooks, materials, and supplies and Unrestricted Lottery revenue is used exclusively for the education of pupils. ELO-P, the Expanded Learning Opportunities program, is funding for after-school and summer school enrichment programs. The Community Schools grant helps improve student outcomes by integrating services to address the needs of students, families, and the broader community. Prop 28 is arts and music funding. STRS on Behalf recognizes payments made by the State to the California State Teachers' Retirement Program as revenue and expense. It is a paper-only entry that does not impact the district's ending balance.

Local revenues are projected at \$10,481,529.

E-Rate	625,000
STRS Excess Return	430,599
Facility Use	25,618
Interest	1,000,000
Fair Market Value	709,575
Other	346,943
Tuition	910,254
Transfer from JPA	4,842,310
Tobacco Use Prevention	24,386
Local Grants	251,456
City of Lompoc	110,247
Community Redevelopment Funds	200,000
Medi-Cal	445,678
FSA Grants	4,653
First 5 Grant	150,000
Aquarium	50,000
Medi-Cal Administrative Act (MAA)	125,000
Donations	225,000
Site Generated	4,811
	10,481,529

The E-Rate program provides discounts on technology and information service purchases which are recognized as revenue. Districts earn interest on cash held in the County Treasury. At the close of 2023-24 the district posted the Fair Market Value adjustment. The Fair Market Value revenue budgeted in 2024-25 reflects a reversal of the prior year adjustment. Tuition and Transfer from JPA are Special Education funding.

RESTRICTED AND UNRESTRICTED EXPENDITURES



LUSD's most significant expenses are the salary and benefits of staff. In this budget, 68% of expense budgets are projected for payroll and benefits. Lompoc has about 1,100 Full Time Equivalent (FTE) staff.

The remainder of projected expenses total 32%. The other expense categories include:

- Supplies such as textbooks, paper, and technology.
- Services and operating expenses like insurance, utilities, travel, temporary employment agencies, and firms providing various services for staff and students.
- Capital Outlay including large facility projects such as the new TK classrooms.
- Other Outgo Special Education expenses.
- Transfer of Indirect costs is based on a rate provided by the California Department of Education. It's a percentage representing the ratio of indirect and direct costs and is an efficient way to recover some general management costs from individual programs. For unrestricted programs, the transfer of indirect is a negative budget, and for restricted programs, it's positive.

2024-2025 1st Interim	
Salaries	
Certificated	56,253,744
Classified	22,382,379
Management	8,589,064
Employee Benefits	39,625,168
Supplemental Employee Retirement Program	608,181
	127,458,535
Books and Supplies	
Materials, Supplies	9,423,680
Textbooks	506,106
	9,929,786
Services and Other Operating Expenditures	
Subagreements for Services	10,148,721
Travel and Conference	1,381,587
Dues and Memberships	73,812
Insurance	995,604
Utilities	2,734,970
Rentals, Leases, Repairs	798,638
Transfer of Direct Cost	(6,700)
Professional/Consulting Services	11,432,465
Communications	1,174,515
	28,733,614
Capital Outlay	
Land Improvements	982,288
Buildings and Improvements	6,762,725
Equipment	666,940
Equipment Replacement	
	8,411,953
Other Outgo	
Tuition	11,731,862
Transfer of Indirect Cost	(242,966)
Debt Service	709,956
	12,198,853
Total Projected Expenditures	186,732,740

This chart presents the same expenses in dollars rather than percentages.

Almost seven out of every ten dollars received is budgeted for the salary and benefits of LUSD staff. Payroll is processed using Escape software and checks are printed at the Santa Barbara County Education Office. This process can take up to two weeks to complete and is similar to the process used at other districts. A summary report of each month's payroll is included in the Consent Agenda for Board ratification.

The remaining 32% of LUSD's expenses are handled by accounting staff through an extensive accounts payable process. Payments are audited by the Santa Barbara County Education Office. All districts in the state are subject to oversight from County Education Offices which helps mitigate mistakes and produces payments to vendors within 60 days. Warrant lists are included in the Consent Agenda for Board ratification.

MULTI-YEAR-PROJECTION ASSUMPTIONS

	2024-25	2025-26	2026-27
	1st Interim	Projected Year 1	Projected Year 2
State Entitlement Factors			
Statutory COLA (Cost of Living Adjustments)	1.07%	2.93%	3.08%
FCMAT Calculator - \$/ADA	\$14,102	\$14,601	\$15,018
FCMAT - Unduplicated Count %	69.78%	70.41%	70.19%
Funded ADA	8412	8254	8249
Estimated Actual ADA	8208	8177	8185
Enrollment	8903	8869	8878
Indirect Cost	5.73%	5.73%	5.73%
Salaries			
Step/Column Certificated	1.25%	1.25%	1.25%
Step/Column Classified	1.63%	1.63%	1.63%
Health and Welfare Increase	5.40%	7.00%	7.00%
Retirement Benefits - STRS	19.10%	19.10%	19.10%
Retirement Benefits - PERS	27.05%	27.60%	28.00%
Statutory Benefits - - Certificated	3.07%	3.07%	3.07%
Statutory Benefits - - Classified	9.27%	9.27%	9.27%
Contributions			
Routine Restricted Maintenance	\$5,300,000	\$5,064,853	\$4,940,647
Special Education Contribution	\$22,169,145	\$22,841,445	\$23,438,698
Transportation Contribution	\$1,487,578	\$1,539,796	\$1,591,559

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. This is accomplished by preparing a Multi-Year Projection report that shows projected revenues and expenditures for the current and each of the next two years. Organizations with credible experts in school finance, like the Fiscal Crisis and Management Assistance Team (FCMAT) and School Services of California (SSC), provide future assumptions to districts. The Lompoc Unified School District Multi-Year Projection reflects that the district will be able to meet its financial obligations.

- The statutory COLA, or Cost of Living Adjustment, is applied to some, but not all funding sources. It is projected to rise by about 2% over the next two years.
- The per/ADA revenue is an average per student LCFF funding amount based on a tool provided by FCMAT. Students are funded at different rates due to grade level or classification within groups that receive additional funding.
- The unduplicated count is the number of students who are either English Learners, Low-Income, or Foster Youth.

- Funded ADA, estimated actual ADA, and total enrollment are critical to district revenues. The funded ADA is used to calculate the district's LCFF base grant and can be used to calculate some other State and Federal revenues.
- Indirect costs are a percentage of the organization's indirect costs compared to its direct costs, an efficient way to recover a share of general management costs from individual programs.
- Step and column are the contractual increases for LUSD staff. Those increase the district's expenses by about \$1 million each year.
- Health and welfare costs (including medical and dental contributions) have risen by about 5% compared to year 2023-24. Over the next two years, the district projects an increase of 7% each year.
- STRS and PERS are employer contributions to the two employee retirement programs, the State Teachers' Retirement System and the Public Employees' Retirement System. STRS has leveled in recent years, but PERS continues to increase.
- Statutory benefits, excluding STRS and PERS, include State Unemployment Insurance, Workers' Compensation, and Social Security. The Certificated percent is lower primarily due to the absence of Social Security.
- The routine maintenance contribution must equal 3% of the district's expenses (some expenses are excluded). It pays for the salaries, supplies, and equipment of our staff who maintain the schools and make routine repairs. RRMA is not designed nor adequate to fund school renovations.
- Both Special Ed and Transportation contributions equal the difference between each program's budgeted expenses and revenues.

MULTI-YEAR PROJECTION

First Interim Unrestricted & Restricted Fiscal Year 2024-25	Year 1	Year 2	Year 3
	2024-25	2025-26	2026-27
	2nd Interim	Projected	Projected
Funded ADA	8,412	8,254	8,249
Total Revenues Before Transfers In	170,957,631	156,684,818	160,196,255
Transfers in From Fund 17	1,212,630	6,212,630	7,312,630
Total Revenues After Transfers In	\$ 172,170,261	\$ 162,897,448	\$ 167,508,885
Ongoing Expenses	177,712,606	173,593,870	170,012,433
Other Post Employment Benefit Payments	608,181		
Capital Outlay	8,411,953	1,300,000	
Total Expenditures After Transfers Out	\$ 186,732,740	\$ 174,893,870	\$ 170,012,433
Net Increase/Decrease to Fund Balance	(14,562,479)	(11,996,422)	(2,503,548)
Net Beginning Fund Balance	\$ 50,119,809	\$ 35,557,331	\$ 23,560,909
Ending Fund Balance	\$ 35,557,331	\$ 23,560,909	\$ 21,057,360

First Interim Unrestricted Fiscal Year 2024-25	Year 1	Year 2	Year 3
	2024-25	2025-26	2026-27
	Original Budget	Projected	Projected
Funded ADA	8,412	8,254	8,249
Ongoing Revenue After Contributions to Restricted	96,941,772	97,745,765	100,567,713
Net Increase in the Fair Value of Investments	709,574		
Transfers in From Fund 17	1,212,630	6,212,630	7,312,630
Contribution to Restricted Resources	(27,560,892)	(28,006,298)	(28,479,345)
Total Revenues After Transfers In	\$ 126,424,868	\$ 131,964,693	\$ 136,359,688
Ongoing Expenses	104,419,784	106,624,514	108,778,838
Other Post Employment Benefit Payments	608,181		
Capital Outlay	31,039	1,300,000	
Total Expenditures After Transfers Out	\$ 105,059,004	\$ 107,924,514	\$ 108,778,838
Net Increase/Decrease to Fund Balance	(6,195,028)	(3,966,120)	(898,495)
Net Beginning Fund Balance	\$ 19,701,956	\$ 13,506,928	\$ 9,540,808
Ending Fund Balance	\$ 13,506,928	\$ 9,540,808	\$ 8,642,313

Funded ADA is projected to decline by almost 2% next year, then level.

Transfers from Fund 17 Special Reserve are budgeted to ensure the district meets its minimum reserve requirements throughout the projection. The district projects transferring in \$14.7 million which leaves only a small balance in the Special Reserve Fund.

Post-employment benefits are early retirement incentives, including the PARS supplemental retirement program.

Capital Outlay refers to large facility projects. In the base year, the ESSER funded TK classroom project is budgeted. Budget in the following year is for the district's projected matching requirement for the Manzanita Public Charter School modernization project which is primarily funded with the PSMI Grant.

The net increase or decrease is the difference between the total revenues and total expenses. It indicates the district is deficit spending. Applying the net increase/decrease to the beginning balance equals the ending balance of the General Fund. The ending balances indicate that the district will meet its obligations for the current and upcoming two years.

COMPONENTS OF ENDING FUND BALANCE

The Reserves and Components of Ending Fund Balance are as follows:

Fund 01 General Fund	2024-25	2025-26	2026-27
Components of Ending Fund Balance	35,557,331	23,560,909	21,057,360
3% Required Reserve	5,601,982	5,246,816	5,100,373
2% Board Policy Reserve	3,734,655	3,497,877	3,400,249
Revolving Cash	5,000	5,000	5,000
Stores	27,119	27,119	27,119
Prepaid Expenditures	17,192	17,191	17,191
Restricted Programs	22,050,403	14,020,101	12,415,047
Declining Enrollment Mitigation	2,322,274		
Energy Project Payments	715,354	715,354	
Emergency Repairs			92,381
Reserve Requirements in 25/26 & 26/27	1,083,351	31,450	
Unappropriated Fund Balance	0	0	0

Fund 17 Special Reserve Fund	2024-25	2025-26	2026-27
Components of Ending Fund Balance	16,740,469	10,527,839	3,215,209
Committed for Energy Project Payments	675,930		-
Supporting the Continuation of LCAP Goals	5,648,709	3,891,867	
Special Reserve	10,415,830	6,635,972	3,215,209
Unappropriated Fund Balance	0	0	0

This chart lists the components that make up the General Fund ending fund balance. Assignments indicate how the district expects funds to be expensed.

- California requires all districts to maintain a minimum reserve of 3% of their total expenses. LUSD's Board requires the district to hold an additional 2% reserve. Those equal a little over \$9 million, which is less than one month of payroll for LUSD.
- Revolving cash is utilized for incidental expenses.
- Stores is an estimate of inventory located in the district's warehouse.
- Prepaid expenditures are a balance of funds for the few items paid for in advance, such as field trip deposits.
- Restricted programs have ending balances when the district plans to budget the grant in future years.
- Enrollment Mitigation is ending balance the Board committed in June 2024 to help offset ADA decreases LUSD is projecting.

- The energy project is ending balance the Board committed in June 2024 for debt service payments for a completed energy reduction project.
- The Reserve requirements assignment is projected to become part of the reserve requirements in the two projected years.

OTHER FUNDS

Other Funds		
Student Activity	Fund 08	\$ 861,941
Adult Education	Fund 11	\$ 1,368,900
Cafeteria Special Revenue/Child Nutrition Services	Fund 13	\$ 7,818,675
Deferred Maintenance	Fund 14	\$ 34,495
Special Reserve	Fund 17	\$ 16,740,469
Capital Facilities (Developer Fees)	Fund 25	\$ 793,091
County School Facilities	Fund 35	\$ 53,045
Special Reserve for Capital Outlay Projects	Fund 40	\$ 744,640
Bond Interest and Redemption	Fund 51	\$ 6,016,914

Fund 01, the General Fund, is the chief operating fund for all districts. It accounts for the district's ordinary operations. All transactions except those accounted for in these other funds are accounted for in the General Fund. This chart describes the activity for funds outside of the General Fund 01 and currently used by the district. The descriptions of these funds are included in the California School Accounting Manual which is posted on the district's website.

Fund 08 is the Student Activity Special Revenue Fund for the Associated Student Body activities that do not meet fiduciary activity criteria but are determined to be governmental activities.

Fund 11 accounts separately for federal, State, and local revenues that are restricted or committed to the activities of the Lompoc Adult School & Career Center program.

Fund 13 accounts separately for federal, State, and local resources needed to operate the Child Nutrition Services program.

Fund 14 accounts separately for restricted or committed revenues for deferred maintenance purposes.

Fund 17 is the Special Reserve. It is an extension of the General Fund where the district can hold fund balance for future needs or contingencies. Districts must transfer funds from the Special Reserve into the General Fund or other appropriate funds before expenditures may be made. In the Multi-year projection, almost \$15 million is transferred to Fund 01 to meet reserve requirements in the three-year projection.

Fund 25 accounts for money received from fees levied on development projects. Guidelines, procedures, and restrictions regarding the levying of Developer Fees are primarily found within AB2926, AB1600, and AB181. Use of these funds must

be related to new students generated by residential, commercial, or industrial projects.

Fund 35 was established to receive apportionments from the State School Facilities Fund. A State Charter School Program grant allocated these funds for some of the design costs related to the Manzanita Public Charter School (MPCS) Public Schools on Military Installations (PSMI) project.

Fund 40 exists primarily to reserve general fund money for capital outlay purposes. This is a small balance of funds set aside for several projects.

Fund 51 is used to repay Measure N 2002 bonds issued by the district. The SBCEO maintains control over this Fund.

FACTORS IMPACTING THE 2024-25 BUDGET

- The cost of sub-agreements (including temp agencies) increased by \$2.1 million to \$4.8 million.
- Increase in contributions by \$2.9 million compared to estimated actuals
- Carryover is budgeted in the 1st Interim budget which causes an increase in revenue and expense in some restricted programs.
- 2024-25 LCFF revenues are lower than 2023-24 by \$1.1 million due to declining funded ADA that isn't fully offset by the COLA percentage. LCFF projections improve in the outer years.
- The attendance rate of 93% (in Month 3) is still lower than pre-covid rates but district attendance improvement efforts are continuing to make a difference.
- Ongoing expenses exceed ongoing revenues in this projection. In a budget where salaries and benefits make up 68% of the expenses, a plan to reduce deficit spending may involve revising staffing formulas according to the number of students in attendance.

LOMPOC UNIFIED SCHOOL DISTRICT

2024-25 1st Interim

REPORT

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G		G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

First Interim
Actuals to Date 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Lompoc Unified

Santa Barbara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) do not net to zero by fund. **Exception**

FUND	OBJECT 5710	
01		\$282.69
Explanation: A correction will be posted.		

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

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

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). **Passed**

EXPORT VALIDATION CHECKS

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

Passed

CHK-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

First Interim
Board Approved Operating Budget 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Lompoc Unified

Santa Barbara County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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). **Passed**

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

CHK-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**

First Interim
Original Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Lompoc Unified

Santa Barbara County

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

CHK-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**

First Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Lompoc Unified

Santa Barbara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7426	8590	(\$208,678.00)

Explanation: The District expects to pay this amount to the California Department of Education.

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

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

FUND	RESOURCE	VALUE
01	7426	(\$208,678.00)

Explanation: The District expects to pay this amount to the California Department of Education.

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

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

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

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

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget 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.) **Passed**

CHK-DEPENDENCY - (Fatal) - 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>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - 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>
MYPIO-PROVIDE - (Warning) - 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>

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	118,093,330.00	118,093,330.00	26,482,332.11	118,625,411.00	532,081.00	0.5%
2) Federal Revenue		8100-8299	1,117,919.00	1,117,919.00	691,208.00	1,117,919.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,210,098.30	2,210,098.30	89,430.23	2,334,646.30	124,548.00	5.6%
4) Other Local Revenue		8600-8799	1,318,658.00	1,318,658.00	1,837,751.03	3,134,261.57	1,815,603.57	137.7%
5) TOTAL, REVENUES			122,740,005.30	122,740,005.30	29,100,721.37	125,212,237.87		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,937,926.76	49,937,926.76	13,846,617.42	49,809,599.86	128,326.90	0.3%
2) Classified Salaries		2000-2999	17,147,118.02	17,147,118.02	4,817,202.36	16,835,356.96	311,761.06	1.8%
3) Employee Benefits		3000-3999	26,960,636.04	26,960,636.04	6,420,371.35	26,491,225.26	469,410.78	1.7%
4) Books and Supplies		4000-4999	2,113,525.73	2,113,525.73	531,991.55	2,127,743.81	(14,218.08)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	9,515,901.19	9,515,901.19	3,182,176.94	10,261,727.82	(745,826.63)	-7.8%
6) Capital Outlay		6000-6999	0.00	0.00	47,286.99	31,038.88	(31,038.88)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	718,756.67	718,756.67	0.00	709,956.16	8,800.51	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(766,047.90)	(766,047.90)	(177,231.99)	(1,207,644.86)	441,596.96	-57.6%
9) TOTAL, EXPENDITURES			105,627,816.51	105,627,816.51	28,668,414.62	105,059,003.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			17,112,188.79	17,112,188.79	432,306.75	20,153,233.98		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,212,630.00	1,212,630.00	0.00	1,212,630.00	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	(24,660,781.90)	(24,660,781.90)	(97,537.64)	(27,560,892.09)	(2,900,110.19)	11.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,448,151.90)	(23,448,151.90)	(97,537.64)	(26,348,262.09)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(6,335,963.11)	(6,335,963.11)	334,769.11	(6,195,028.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,763,794.68	19,763,794.68		19,701,955.69	(61,838.99)	-0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,763,794.68	19,763,794.68		19,701,955.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,763,794.68	19,763,794.68		19,701,955.69		
2) Ending Balance, June 30 (E + F1e)			13,427,831.57	13,427,831.57		13,506,927.58		
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		

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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,037,628.68	3,037,628.68		3,037,628.68		
Energy Project Payments for 2026-27	0000	9760	715,354.25					
Declining Enrollment Mitigation 2025-26	0000	9760	2,322,274.43					
Declining Enrollment Mitigation for 2025-26	0000	9760		2,322,274.43				
Energy Project Payments for 2026-27	0000	9760		715,354.25				
Declining Enrollment Mitigation for 2025-26	0000	9760				2,322,274.43		
Energy Project Payments for 2026-27	0000	9760				715,354.25		
d) Assigned								
Other Assignments		9780	5,506,331.84	5,506,331.84		4,356,177.19		
2% Board Policy Reserve	0000	9780	3,223,040.66					
Emergency Repairs	0000	9780	2,283,291.18					
2% Board Policy Reserve	0000	9780		3,223,040.66				
Emergency Repairs	0000	9780		2,283,291.18				
2% Board Policy Reserve	0000	9780				3,734,830.81		
Emergency Repairs	0000	9780				621,346.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	4,883,871.05	4,883,871.05		6,113,121.71		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	60,336,949.00	60,336,949.00	21,291,742.00	72,607,585.00	12,270,636.00	20.3%
Education Protection Account State Aid - Current Year		8012	29,597,554.00	29,597,554.00	4,187,316.00	16,215,365.00	(13,382,189.00)	-45.2%
State Aid - Prior Years		8019	0.00	0.00	158,919.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	71,579.00	71,579.00	0.00	71,468.00	(111.00)	-0.2%
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	19,068,998.00	19,068,998.00	(35,659.80)	20,251,013.00	1,182,015.00	6.2%
Unsecured Roll Taxes		8042	651,670.00	651,670.00	633,899.18	680,323.00	28,653.00	4.4%
Prior Years' Taxes		8043	37,981.00	37,981.00	62,072.09	57,090.00	19,109.00	50.3%
Supplemental Taxes		8044	2,308,536.00	2,308,536.00	265,102.64	2,346,037.00	37,501.00	1.6%
Education Revenue Augmentation Fund (ERAF)		8045	6,157,420.00	6,157,420.00	0.00	6,535,764.00	378,344.00	6.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,293,901.00	1,293,901.00	0.00	1,362,888.00	68,987.00	5.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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)
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			119,524,588.00	119,524,588.00	26,563,391.11	120,127,533.00	602,945.00	0.5%
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	(1,431,258.00)	(1,431,258.00)	(81,059.00)	(1,502,122.00)	(70,864.00)	5.0%
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			118,093,330.00	118,093,330.00	26,482,332.11	118,625,411.00	532,081.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,117,919.00	1,117,919.00	691,208.00	1,117,919.00	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			1,117,919.00	1,117,919.00	691,208.00	1,117,919.00	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						

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 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	399,732.00	399,732.00	0.00	404,761.00	5,029.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	1,503,857.00	1,503,857.00	(14,047.77)	1,623,376.00	119,519.00	7.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
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	306,509.30	306,509.30	103,478.00	306,509.30	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,210,098.30	2,210,098.30	89,430.23	2,334,646.30	124,548.00	5.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	25,618.00	25,618.00	2,875.56	25,738.00	120.00	0.5%
Interest		8660	500,000.00	500,000.00	447,925.73	1,000,000.00	500,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	709,574.56	709,574.00	709,574.00	New
Fees and Contracts								
Adult Education Fees		8671	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)
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	(103.15)	0.00	0.00	0.0%
Interagency Services		8677	107,170.00	107,170.00	3,200.00	109,670.00	2,500.00	2.3%
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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	685,870.00	685,870.00	674,278.33	1,289,279.57	603,409.57	88.0%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
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			1,318,658.00	1,318,658.00	1,837,751.03	3,134,261.57	1,815,603.57	137.7%
TOTAL, REVENUES			122,740,005.30	122,740,005.30	29,100,721.37	125,212,237.87	2,472,232.57	2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,179,850.08	38,179,850.08	10,452,390.52	37,829,217.79	350,632.29	0.9%
Certificated Pupil Support Salaries		1200	4,140,008.75	4,140,008.75	1,063,362.36	4,011,740.56	128,268.19	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,372,872.40	6,372,872.40	2,070,363.28	6,663,782.83	(290,910.43)	-4.6%
Other Certificated Salaries		1900	1,245,195.53	1,245,195.53	260,501.26	1,304,858.68	(59,663.15)	-4.8%
TOTAL, CERTIFICATED SALARIES			49,937,926.76	49,937,926.76	13,846,617.42	49,809,599.86	128,326.90	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,064,711.77	1,064,711.77	226,079.03	935,217.69	129,494.08	12.2%
Classified Support Salaries		2200	5,841,316.16	5,841,316.16	1,617,691.94	5,549,143.08	292,173.08	5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,059,113.91	1,059,113.91	382,816.46	1,121,365.48	(62,251.57)	-5.9%
Clerical, Technical and Office Salaries		2400	6,772,956.77	6,772,956.77	2,042,614.50	6,759,949.05	13,007.72	0.2%
Other Classified Salaries		2900	2,409,019.41	2,409,019.41	548,000.43	2,469,681.66	(60,662.25)	-2.5%
TOTAL, CLASSIFIED SALARIES			17,147,118.02	17,147,118.02	4,817,202.36	16,835,356.96	311,761.06	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,178,958.65	9,178,958.65	2,510,036.70	9,149,467.07	29,491.58	0.3%
PERS		3201-3202	4,667,522.02	4,667,522.02	1,306,982.49	4,594,719.76	72,802.26	1.6%
OASDI/Medicare/Alternative		3301-3302	2,068,092.38	2,068,092.38	572,145.80	2,016,196.37	51,896.01	2.5%
Health and Welfare Benefits		3401-3402	9,320,906.97	9,320,906.97	1,625,355.65	9,013,895.46	307,011.51	3.3%

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)
Unemployment Insurance		3501-3502	32,577.16	32,577.16	9,110.76	32,242.68	334.48	1.0%
Workers' Compensation		3601-3602	1,023,430.29	1,023,430.29	286,266.89	1,013,155.42	10,274.87	1.0%
OPEB, Allocated		3701-3702	628,416.35	628,416.35	94,994.35	604,022.75	24,393.60	3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	40,732.22	40,732.22	15,478.71	67,525.75	(26,793.53)	-65.8%
TOTAL, EMPLOYEE BENEFITS			26,960,636.04	26,960,636.04	6,420,371.35	26,491,225.26	469,410.78	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16.41	16.41	(146.45)	16.41	0.00	0.0%
Books and Other Reference Materials		4200	5,132.62	5,132.62	0.00	2,080.62	3,052.00	59.5%
Materials and Supplies		4300	1,916,936.34	1,916,936.34	505,381.42	1,966,035.74	(49,099.40)	-2.6%
Noncapitalized Equipment		4400	191,440.36	191,440.36	26,756.58	159,611.04	31,829.32	16.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,113,525.73	2,113,525.73	531,991.55	2,127,743.81	(14,218.08)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,367.00	10,367.00	128,513.51	343,542.67	(333,175.67)	-3,213.8%
Travel and Conferences		5200	433,657.44	433,657.44	42,926.23	435,579.22	(1,921.78)	-0.4%
Dues and Memberships		5300	69,635.23	69,635.23	59,456.40	71,787.39	(2,152.16)	-3.1%
Insurance		5400-5450	890,348.40	890,348.40	975,973.00	995,604.40	(105,256.00)	-11.8%
Operations and Housekeeping Services		5500	2,691,170.00	2,691,170.00	547,074.45	2,704,970.00	(13,800.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	565,199.12	565,199.12	164,167.70	605,397.92	(40,198.80)	-7.1%
Transfers of Direct Costs		5710	(40,410.20)	(40,410.20)	(11,867.60)	(50,622.64)	10,212.44	-25.3%
Transfers of Direct Costs - Interfund		5750	(10,427.39)	(10,427.39)	(2,967.01)	(11,927.39)	1,500.00	-14.4%
Professional/Consulting Services and Operating Expenditures		5800	3,761,473.78	3,761,473.78	1,149,453.94	4,022,956.44	(261,482.66)	-7.0%
Communications		5900	1,144,887.81	1,144,887.81	129,446.32	1,144,439.81	448.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,515,901.19	9,515,901.19	3,182,176.94	10,261,727.82	(745,826.63)	-7.8%
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	21,504.14	21,506.00	(21,506.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	25,782.85	9,532.88	(9,532.88)	New
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	47,286.99	31,038.88	(31,038.88)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
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	383,589.45	383,589.45	0.00	374,788.94	8,800.51	2.3%
Other Debt Service - Principal		7439	335,167.22	335,167.22	0.00	335,167.22	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			718,756.67	718,756.67	0.00	709,956.16	8,800.51	1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(569,623.65)	(569,623.65)	(177,231.99)	(964,679.21)	395,055.56	-69.4%
Transfers of Indirect Costs - Interfund		7350	(196,424.25)	(196,424.25)	0.00	(242,965.65)	46,541.40	-23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(766,047.90)	(766,047.90)	(177,231.99)	(1,207,644.86)	441,596.96	-57.6%
TOTAL, EXPENDITURES			105,627,816.51	105,627,816.51	28,668,414.62	105,059,003.89	568,812.62	0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	1,212,630.00	1,212,630.00	0.00	1,212,630.00	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			1,212,630.00	1,212,630.00	0.00	1,212,630.00	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	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								
State Apportionments								
Emergency Apportionments		8931	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								
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%
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	(24,660,781.90)	(24,660,781.90)	(97,537.64)	(27,560,892.09)	(2,900,110.19)	11.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,660,781.90)	(24,660,781.90)	(97,537.64)	(27,560,892.09)	(2,900,110.19)	11.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,448,151.90)	(23,448,151.90)	(97,537.64)	(26,348,262.09)	(2,900,110.19)	12.4%

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	2,707,382.00	2,707,382.00	131,651.00	2,675,804.00	(31,578.00)	-1.2%
2) Federal Revenue		8100-8299	5,790,827.00	5,790,827.00	3,409,781.20	15,467,796.85	9,676,969.85	167.1%
3) Other State Revenue		8300-8599	14,386,593.02	14,386,593.02	3,424,263.08	20,254,524.70	5,867,931.68	40.8%
4) Other Local Revenue		8600-8799	6,307,262.38	6,307,262.38	4,211,760.44	7,347,267.94	1,040,005.56	16.5%
5) TOTAL, REVENUES			29,192,064.40	29,192,064.40	11,177,455.72	45,745,393.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,362,450.52	12,362,450.52	3,885,208.02	13,796,441.92	(1,433,991.40)	-11.6%
2) Classified Salaries		2000-2999	6,245,835.08	6,245,835.08	1,843,669.47	6,783,787.63	(537,952.55)	-8.6%
3) Employee Benefits		3000-3999	12,918,610.86	12,918,610.86	1,996,316.86	13,742,123.50	(823,512.64)	-6.4%
4) Books and Supplies		4000-4999	3,520,925.04	3,520,925.04	1,528,064.68	7,802,041.92	(4,281,116.88)	-121.6%
5) Services and Other Operating Expenditures		5000-5999	8,728,656.42	8,728,656.42	3,837,577.61	18,471,885.88	(9,743,229.46)	-111.6%
6) Capital Outlay		6000-6999	103,615.00	103,615.00	2,059,751.58	8,380,914.13	(8,277,299.13)	-7,988.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,074,500.00	11,074,500.00	2,981,394.00	11,731,862.00	(657,362.00)	-5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	569,623.65	569,623.65	177,231.99	964,679.21	(395,055.56)	-69.4%
9) TOTAL, EXPENDITURES			55,524,216.57	55,524,216.57	18,309,214.21	81,673,736.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,332,152.17)	(26,332,152.17)	(7,131,758.49)	(35,928,342.70)		
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	24,660,781.90	24,660,781.90	97,537.64	27,560,892.09	2,900,110.19	11.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,660,781.90	24,660,781.90	97,537.64	27,560,892.09		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,671,370.27)	(1,671,370.27)	(7,034,220.85)	(8,367,450.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,591,738.44	25,591,738.44		30,417,853.70	4,826,115.26	18.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,591,738.44	25,591,738.44		30,417,853.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,591,738.44	25,591,738.44		30,417,853.70		
2) Ending Balance, June 30 (E + F1e)			23,920,368.17	23,920,368.17		22,050,403.09		
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		

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	23,920,368.17	23,920,368.17		22,050,403.09		
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 - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		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		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	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)								
Royalties 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		
Property Taxes Transfers		8097	2,707,382.00	2,707,382.00	131,651.00	2,675,804.00	(31,578.00)	-1.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,707,382.00	2,707,382.00	131,651.00	2,675,804.00	(31,578.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,850,198.00	1,850,198.00	663,859.15	1,843,404.00	(6,794.00)	-0.4%

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	160,846.00	160,846.00	0.00	158,686.00	(2,160.00)	-1.3%
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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	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	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%
Title I, Part A, Basic	3010	8290	2,736,247.00	2,736,247.00	1,207,289.27	4,349,580.00	1,613,333.00	59.0%
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	381,029.00	381,029.00	222,623.79	602,419.00	221,390.00	58.1%
Title III, Immigrant Student Program	4201	8290	15,126.00	15,126.00	5,161.60	20,704.00	5,578.00	36.9%
Title III, English Learner Program	4203	8290	172,028.00	172,028.00	76,588.51	273,641.00	101,613.00	59.1%
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	364,572.00	364,572.00	225,664.00	892,803.00	528,231.00	144.9%
Career and Technical Education	3500-3599	8290	110,781.00	110,781.00	0.00	110,781.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	1,008,594.88	7,215,778.85	7,215,778.85	New
TOTAL, FEDERAL REVENUE			5,790,827.00	5,790,827.00	3,409,781.20	15,467,796.85	9,676,969.85	167.1%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	611,739.00	611,739.00	21,319.56	681,659.00	69,920.00	11.4%
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%
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	0.00	0.00	41,598.60	685,557.77	685,557.77	New
Charter School Facility Grant	6030	8590	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)
Career Technical Education Incentive Grant Program	6387	8590	456,046.00	456,046.00	468,793.47	516,329.47	60,283.47	13.2%
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	13,318,808.02	13,318,808.02	2,892,551.45	18,370,978.46	5,052,170.44	37.9%
TOTAL, OTHER STATE REVENUE			14,386,593.02	14,386,593.02	3,424,263.08	20,254,524.70	5,867,931.68	40.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	200,000.00	200,000.00	0.00	200,000.00	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	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%
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	0.00	0.00	24,386.07	24,386.00	24,386.00	New
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	628,493.38	628,493.38	783,090.37	1,370,317.94	741,824.56	118.0%
Tuition		8710	910,254.00	910,254.00	341,571.00	910,254.00	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								

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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	4,568,515.00	4,568,515.00	3,062,713.00	4,842,310.00	273,795.00	6.0%
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			6,307,262.38	6,307,262.38	4,211,760.44	7,347,267.94	1,040,005.56	16.5%
TOTAL, REVENUES			29,192,064.40	29,192,064.40	11,177,455.72	45,745,393.49	16,553,329.09	56.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,899,612.93	7,899,612.93	2,565,433.02	9,146,394.74	(1,246,781.81)	-15.8%
Certificated Pupil Support Salaries		1200	2,914,464.97	2,914,464.97	809,863.94	2,810,716.18	103,748.79	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	681,925.02	681,925.02	246,846.69	688,514.97	(6,589.95)	-1.0%
Other Certificated Salaries		1900	866,447.60	866,447.60	263,064.37	1,150,816.03	(284,368.43)	-32.8%
TOTAL, CERTIFICATED SALARIES			12,362,450.52	12,362,450.52	3,885,208.02	13,796,441.92	(1,433,991.40)	-11.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,594,440.75	3,594,440.75	1,014,775.57	4,048,409.88	(453,969.13)	-12.6%
Classified Support Salaries		2200	1,934,663.33	1,934,663.33	589,835.81	1,889,799.70	44,863.63	2.3%
Classified Supervisors' and Administrators' Salaries		2300	114,838.07	114,838.07	34,918.97	115,400.57	(562.50)	-0.5%
Clerical, Technical and Office Salaries		2400	455,061.76	455,061.76	130,775.77	443,591.85	11,469.91	2.5%
Other Classified Salaries		2900	146,831.17	146,831.17	73,363.35	286,585.63	(139,754.46)	-95.2%
TOTAL, CLASSIFIED SALARIES			6,245,835.08	6,245,835.08	1,843,669.47	6,783,787.63	(537,952.55)	-8.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,560,326.81	7,560,326.81	678,777.97	7,787,927.54	(227,600.73)	-3.0%
PERS		3201-3202	1,745,488.09	1,745,488.09	526,679.46	1,951,094.82	(205,606.73)	-11.8%
OASDI/Medicare/Alternative		3301-3302	707,655.26	707,655.26	203,124.87	770,270.85	(62,615.59)	-8.8%
Health and Welfare Benefits		3401-3402	2,598,979.64	2,598,979.64	492,701.13	2,882,219.72	(283,240.08)	-10.9%
Unemployment Insurance		3501-3502	9,132.75	9,132.75	2,799.46	10,068.77	(936.02)	-10.2%
Workers' Compensation		3601-3602	286,635.80	286,635.80	87,930.81	315,714.12	(29,078.32)	-10.1%
OPEB, Allocated		3701-3702	4,158.09	4,158.09	0.00	4,158.09	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	6,234.42	6,234.42	4,303.16	20,669.59	(14,435.17)	-231.5%
TOTAL, EMPLOYEE BENEFITS			12,918,610.86	12,918,610.86	1,996,316.86	13,742,123.50	(823,512.64)	-6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	483,952.70	483,952.70	184,244.02	506,089.70	(22,137.00)	-4.6%
Books and Other Reference Materials		4200	23,057.99	23,057.99	14,454.16	104,042.32	(80,984.33)	-351.2%
Materials and Supplies		4300	2,862,784.10	2,862,784.10	1,042,376.53	6,767,908.24	(3,905,124.14)	-136.4%
Noncapitalized Equipment		4400	151,130.25	151,130.25	286,989.97	424,001.66	(272,871.41)	-180.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,520,925.04	3,520,925.04	1,528,064.68	7,802,041.92	(4,281,116.88)	-121.6%

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	4,759,839.19	4,759,839.19	1,018,885.33	9,805,178.61	(5,045,339.42)	-106.0%
Travel and Conferences		5200	656,024.45	656,024.45	201,746.27	946,008.06	(289,983.61)	-44.2%
Dues and Memberships		5300	2,729.00	2,729.00	1,125.00	2,025.00	704.00	25.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,000.00	12,895.00	30,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	151,257.95	151,257.95	22,373.86	193,240.53	(41,982.58)	-27.8%
Transfers of Direct Costs		5710	40,410.20	40,410.20	12,150.29	50,622.64	(10,212.44)	-25.3%
Transfers of Direct Costs - Interfund		5750	5,227.00	5,227.00	3,853.00	5,227.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,081,493.63	3,081,493.63	2,558,303.86	7,409,509.04	(4,328,015.41)	-140.5%
Communications		5900	1,675.00	1,675.00	6,245.00	30,075.00	(28,400.00)	-1,695.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,728,656.42	8,728,656.42	3,837,577.61	18,471,885.88	(9,743,229.46)	-111.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	246,598.10	982,288.43	(982,288.43)	New
Buildings and Improvements of Buildings		6200	72,115.00	72,115.00	1,468,546.81	6,741,218.70	(6,669,103.70)	-9,247.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,500.00	31,500.00	344,606.67	657,407.00	(625,907.00)	-1,987.0%
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			103,615.00	103,615.00	2,059,751.58	8,380,914.13	(8,277,299.13)	-7,988.5%
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	859,161.00	859,161.00	382,107.00	1,284,004.00	(424,843.00)	-49.4%
Payments to County Offices		7142	10,150,539.00	10,150,539.00	2,599,287.00	10,383,058.00	(232,519.00)	-2.3%
Payments to JPAs		7143	64,800.00	64,800.00	0.00	64,800.00	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								
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)			11,074,500.00	11,074,500.00	2,981,394.00	11,731,862.00	(657,362.00)	-5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	569,623.65	569,623.65	177,231.99	964,679.21	(395,055.56)	-69.4%
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			569,623.65	569,623.65	177,231.99	964,679.21	(395,055.56)	-69.4%
TOTAL, EXPENDITURES			55,524,216.57	55,524,216.57	18,309,214.21	81,673,736.19	(26,149,519.62)	-47.1%
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	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: 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	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								
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%
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								

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	24,660,781.90	24,660,781.90	97,537.64	27,560,892.09	2,900,110.19	11.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			24,660,781.90	24,660,781.90	97,537.64	27,560,892.09	2,900,110.19	11.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,660,781.90	24,660,781.90	97,537.64	27,560,892.09	(2,900,110.19)	-11.8%

2024-25 First Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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	120,800,712.00	120,800,712.00	26,613,983.11	121,301,215.00	500,503.00	0.4%
2) Federal Revenue		8100-8299	6,908,746.00	6,908,746.00	4,100,989.20	16,585,715.85	9,676,969.85	140.1%
3) Other State Revenue		8300-8599	16,596,691.32	16,596,691.32	3,513,693.31	22,589,171.00	5,992,479.68	36.1%
4) Other Local Revenue		8600-8799	7,625,920.38	7,625,920.38	6,049,511.47	10,481,529.51	2,855,609.13	37.4%
5) TOTAL, REVENUES			151,932,069.70	151,932,069.70	40,278,177.09	170,957,631.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	62,300,377.28	62,300,377.28	17,731,825.44	63,606,041.78	(1,305,664.50)	-2.1%
2) Classified Salaries		2000-2999	23,392,953.10	23,392,953.10	6,660,871.83	23,619,144.59	(226,191.49)	-1.0%
3) Employee Benefits		3000-3999	39,879,246.90	39,879,246.90	8,416,688.21	40,233,348.76	(354,101.86)	-0.9%
4) Books and Supplies		4000-4999	5,634,450.77	5,634,450.77	2,060,056.23	9,929,785.73	(4,295,334.96)	-76.2%
5) Services and Other Operating Expenditures		5000-5999	18,244,557.61	18,244,557.61	7,019,754.55	28,733,613.70	(10,489,056.09)	-57.5%
6) Capital Outlay		6000-6999	103,615.00	103,615.00	2,107,038.57	8,411,953.01	(8,308,338.01)	-8,018.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,793,256.67	11,793,256.67	2,981,394.00	12,441,818.16	(648,561.49)	-5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(196,424.25)	(196,424.25)	0.00	(242,965.65)	46,541.40	-23.7%
9) TOTAL, EXPENDITURES			161,152,033.08	161,152,033.08	46,977,628.83	186,732,740.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,219,963.38)	(9,219,963.38)	(6,699,451.74)	(15,775,108.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,212,630.00	1,212,630.00	0.00	1,212,630.00	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			1,212,630.00	1,212,630.00	0.00	1,212,630.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,007,333.38)	(8,007,333.38)	(6,699,451.74)	(14,562,478.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,355,533.12	45,355,533.12		50,119,809.39	4,764,276.27	10.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,355,533.12	45,355,533.12		50,119,809.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,355,533.12	45,355,533.12		50,119,809.39		
2) Ending Balance, June 30 (E + F1e)			37,348,199.74	37,348,199.74		35,557,330.67		
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		

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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	23,920,368.17	23,920,368.17		22,050,403.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,037,628.68	3,037,628.68		3,037,628.68		
Energy Project Payments for 2026-27	0000	9760	715,354.25					
Declining Enrollment Mitigation 2025-26	0000	9760	2,322,274.43					
Declining Enrollment Mitigation for 2025-26	0000	9760		2,322,274.43				
Energy Project Payments for 2026-27	0000	9760		715,354.25				
Declining Enrollment Mitigation for 2025-26	0000	9760				2,322,274.43		
Energy Project Payments for 2026-27	0000	9760				715,354.25		
d) Assigned								
Other Assignments		9780	5,506,331.84	5,506,331.84		4,356,177.19		
2% Board Policy Reserve	0000	9780	3,223,040.66					
Emergency Repairs	0000	9780	2,283,291.18					
2% Board Policy Reserve	0000	9780		3,223,040.66				
Emergency Repairs	0000	9780		2,283,291.18				
2% Board Policy Reserve	0000	9780				3,734,830.81		
Emergency Repairs	0000	9780				621,346.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	4,883,871.05	4,883,871.05		6,113,121.71		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	60,336,949.00	60,336,949.00	21,291,742.00	72,607,585.00	12,270,636.00	20.3%
Education Protection Account State Aid - Current Year		8012	29,597,554.00	29,597,554.00	4,187,316.00	16,215,365.00	(13,382,189.00)	-45.2%
State Aid - Prior Years		8019	0.00	0.00	158,919.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	71,579.00	71,579.00	0.00	71,468.00	(111.00)	-0.2%
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	19,068,998.00	19,068,998.00	(35,659.80)	20,251,013.00	1,182,015.00	6.2%
Unsecured Roll Taxes		8042	651,670.00	651,670.00	633,899.18	680,323.00	28,653.00	4.4%
Prior Years' Taxes		8043	37,981.00	37,981.00	62,072.09	57,090.00	19,109.00	50.3%
Supplemental Taxes		8044	2,308,536.00	2,308,536.00	265,102.64	2,346,037.00	37,501.00	1.6%
Education Revenue Augmentation Fund (ERAF)		8045	6,157,420.00	6,157,420.00	0.00	6,535,764.00	378,344.00	6.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,293,901.00	1,293,901.00	0.00	1,362,888.00	68,987.00	5.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	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)
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			119,524,588.00	119,524,588.00	26,563,391.11	120,127,533.00	602,945.00	0.5%
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	(1,431,258.00)	(1,431,258.00)	(81,059.00)	(1,502,122.00)	(70,864.00)	5.0%
Property Taxes Transfers		8097	2,707,382.00	2,707,382.00	131,651.00	2,675,804.00	(31,578.00)	-1.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			120,800,712.00	120,800,712.00	26,613,983.11	121,301,215.00	500,503.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,117,919.00	1,117,919.00	691,208.00	1,117,919.00	0.00	0.0%
Special Education Entitlement		8181	1,850,198.00	1,850,198.00	663,859.15	1,843,404.00	(6,794.00)	-0.4%
Special Education Discretionary Grants		8182	160,846.00	160,846.00	0.00	158,686.00	(2,160.00)	-1.3%
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	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%
Title I, Part A, Basic	3010	8290	2,736,247.00	2,736,247.00	1,207,289.27	4,349,580.00	1,613,333.00	59.0%
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	381,029.00	381,029.00	222,623.79	602,419.00	221,390.00	58.1%
Title III, Immigrant Student Program	4201	8290	15,126.00	15,126.00	5,161.60	20,704.00	5,578.00	36.9%
Title III, English Learner Program	4203	8290	172,028.00	172,028.00	76,588.51	273,641.00	101,613.00	59.1%
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	364,572.00	364,572.00	225,664.00	892,803.00	528,231.00	144.9%
Career and Technical Education	3500-3599	8290	110,781.00	110,781.00	0.00	110,781.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	1,008,594.88	7,215,778.85	7,215,778.85	New
TOTAL, FEDERAL REVENUE			6,908,746.00	6,908,746.00	4,100,989.20	16,585,715.85	9,676,969.85	140.1%
OTHER STATE REVENUE								
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%

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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)
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	399,732.00	399,732.00	0.00	404,761.00	5,029.00	1.3%
Lottery - Unrestricted and Instructional Materials		8560	2,115,596.00	2,115,596.00	7,271.79	2,305,035.00	189,439.00	9.0%
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%
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	0.00	0.00	41,598.60	685,557.77	685,557.77	New
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	456,046.00	456,046.00	468,793.47	516,329.47	60,283.47	13.2%
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	13,625,317.32	13,625,317.32	2,996,029.45	18,677,487.76	5,052,170.44	37.1%
TOTAL, OTHER STATE REVENUE			16,596,691.32	16,596,691.32	3,513,693.31	22,589,171.00	5,992,479.68	36.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	200,000.00	200,000.00	0.00	200,000.00	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	25,618.00	25,618.00	2,875.56	25,738.00	120.00	0.5%
Interest		8660	500,000.00	500,000.00	447,925.73	1,000,000.00	500,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	709,574.56	709,574.00	709,574.00	New
Fees and Contracts								

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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	(103.15)	0.00	0.00	0.0%
Interagency Services		8677	107,170.00	107,170.00	27,586.07	134,056.00	26,886.00	25.1%
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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,314,363.38	1,314,363.38	1,457,368.70	2,659,597.51	1,345,234.13	102.3%
Tuition		8710	910,254.00	910,254.00	341,571.00	910,254.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	4,568,515.00	4,568,515.00	3,062,713.00	4,842,310.00	273,795.00	6.0%
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			7,625,920.38	7,625,920.38	6,049,511.47	10,481,529.51	2,855,609.13	37.4%
TOTAL, REVENUES			151,932,069.70	151,932,069.70	40,278,177.09	170,957,631.36	19,025,561.66	12.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	46,079,463.01	46,079,463.01	13,017,823.54	46,975,612.53	(896,149.52)	-1.9%
Certificated Pupil Support Salaries		1200	7,054,473.72	7,054,473.72	1,873,226.30	6,822,456.74	232,016.98	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,054,797.42	7,054,797.42	2,317,209.97	7,352,297.80	(297,500.38)	-4.2%
Other Certificated Salaries		1900	2,111,643.13	2,111,643.13	523,565.63	2,455,674.71	(344,031.58)	-16.3%
TOTAL, CERTIFICATED SALARIES			62,300,377.28	62,300,377.28	17,731,825.44	63,606,041.78	(1,305,664.50)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,659,152.52	4,659,152.52	1,240,854.60	4,983,627.57	(324,475.05)	-7.0%
Classified Support Salaries		2200	7,775,979.49	7,775,979.49	2,207,527.75	7,438,942.78	337,036.71	4.3%
Classified Supervisors' and Administrators' Salaries		2300	1,173,951.98	1,173,951.98	417,735.43	1,236,766.05	(62,814.07)	-5.4%
Clerical, Technical and Office Salaries		2400	7,228,018.53	7,228,018.53	2,173,390.27	7,203,540.90	24,477.63	0.3%
Other Classified Salaries		2900	2,555,850.58	2,555,850.58	621,363.78	2,756,267.29	(200,416.71)	-7.8%
TOTAL, CLASSIFIED SALARIES			23,392,953.10	23,392,953.10	6,660,871.83	23,619,144.59	(226,191.49)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,739,285.46	16,739,285.46	3,188,814.67	16,937,394.61	(198,109.15)	-1.2%
PERS		3201-3202	6,413,010.11	6,413,010.11	1,833,661.95	6,545,814.58	(132,804.47)	-2.1%

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,775,747.64	2,775,747.64	775,270.67	2,786,467.22	(10,719.58)	-0.4%
Unemployment Insurance		3401-3402	11,919,886.61	11,919,886.61	2,118,056.78	11,896,115.18	23,771.43	0.2%
Workers' Compensation		3501-3502	41,709.91	41,709.91	11,910.22	42,311.45	(601.54)	-1.4%
OPEB, Allocated		3601-3602	1,310,066.09	1,310,066.09	374,197.70	1,328,869.54	(18,803.45)	-1.4%
OPEB, Active Employees		3701-3702	632,574.44	632,574.44	94,994.35	608,180.84	24,393.60	3.9%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	46,966.64	46,966.64	19,781.87	88,195.34	(41,228.70)	-87.8%
TOTAL, EMPLOYEE BENEFITS			39,879,246.90	39,879,246.90	8,416,688.21	40,233,348.76	(354,101.86)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	483,969.11	483,969.11	184,097.57	506,106.11	(22,137.00)	-4.6%
Books and Other Reference Materials		4200	28,190.61	28,190.61	14,454.16	106,122.94	(77,932.33)	-276.4%
Materials and Supplies		4300	4,779,720.44	4,779,720.44	1,547,757.95	8,733,943.98	(3,954,223.54)	-82.7%
Noncapitalized Equipment		4400	342,570.61	342,570.61	313,746.55	583,612.70	(241,042.09)	-70.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,634,450.77	5,634,450.77	2,060,056.23	9,929,785.73	(4,295,334.96)	-76.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,770,206.19	4,770,206.19	1,147,398.84	10,148,721.28	(5,378,515.09)	-112.8%
Travel and Conferences		5200	1,089,681.89	1,089,681.89	244,672.50	1,381,587.28	(291,905.39)	-26.8%
Dues and Memberships		5300	72,364.23	72,364.23	60,581.40	73,812.39	(1,448.16)	-2.0%
Insurance		5400-5450	890,348.40	890,348.40	975,973.00	995,604.40	(105,256.00)	-11.8%
Operations and Housekeeping Services		5500	2,721,170.00	2,721,170.00	559,969.45	2,734,970.00	(13,800.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	716,457.07	716,457.07	186,541.56	798,638.45	(82,181.38)	-11.5%
Transfers of Direct Costs		5710	0.00	0.00	282.69	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,200.39)	(5,200.39)	885.99	(6,700.39)	1,500.00	-28.8%
Professional/Consulting Services and Operating Expenditures		5800	6,842,967.41	6,842,967.41	3,707,757.80	11,432,465.48	(4,589,498.07)	-67.1%
Communications		5900	1,146,562.81	1,146,562.81	135,691.32	1,174,514.81	(27,952.00)	-2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,244,557.61	18,244,557.61	7,019,754.55	28,733,613.70	(10,489,056.09)	-57.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	246,598.10	982,288.43	(982,288.43)	New
Buildings and Improvements of Buildings		6200	72,115.00	72,115.00	1,490,050.95	6,762,724.70	(6,690,609.70)	-9,277.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,500.00	31,500.00	370,389.52	666,939.88	(635,439.88)	-2,017.3%
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			103,615.00	103,615.00	2,107,038.57	8,411,953.01	(8,308,338.01)	-8,018.5%
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%

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	859,161.00	859,161.00	382,107.00	1,284,004.00	(424,843.00)	-49.4%
Payments to County Offices		7142	10,150,539.00	10,150,539.00	2,599,287.00	10,383,058.00	(232,519.00)	-2.3%
Payments to JPAs		7143	64,800.00	64,800.00	0.00	64,800.00	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%
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								
Debt Service - Interest		7438	383,589.45	383,589.45	0.00	374,788.94	8,800.51	2.3%
Other Debt Service - Principal		7439	335,167.22	335,167.22	0.00	335,167.22	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,793,256.67	11,793,256.67	2,981,394.00	12,441,818.16	(648,561.49)	-5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(196,424.25)	(196,424.25)	0.00	(242,965.65)	46,541.40	-23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(196,424.25)	(196,424.25)	0.00	(242,965.65)	46,541.40	-23.7%
TOTAL, EXPENDITURES			161,152,033.08	161,152,033.08	46,977,628.83	186,732,740.08	(25,580,707.00)	-15.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	1,212,630.00	1,212,630.00	0.00	1,212,630.00	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			1,212,630.00	1,212,630.00	0.00	1,212,630.00	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	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								

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)
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%
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		
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)			1,212,630.00	1,212,630.00	0.00	1,212,630.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	4,231,556.56
6230	California Clean Energy Jobs Act	4,039.15
6266	Educator Effectiveness, FY 2021-22	1,165,886.36
6300	Lottery: Instructional Materials	1,165,820.63
6332	CA Community Schools Partnership Act - Implementation Grant	3,945,301.77
6546	Mental Health-Related Services	235,522.11
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,491,914.79
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	616,748.80
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	87,670.77
7311	Classified School Employee Professional Development Block Grant	44,371.93
7388	SB 117 COVID-19 LEA Response Funds	77,533.15
7435	Learning Recovery Emergency Block Grant	4,936,156.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	673,824.83
9010	Other Restricted Local	2,374,055.87
Total, Restricted Balance		22,050,403.09

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)
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	857,225.74	857,225.74	0.00	857,225.74	0.00	0.0%
5) TOTAL, REVENUES			857,225.74	857,225.74	0.00	857,225.74		
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	687,884.19	687,884.19	0.00	687,884.19	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			687,884.19	687,884.19	0.00	687,884.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			169,341.55	169,341.55	0.00	169,341.55		
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)			169,341.55	169,341.55	0.00	169,341.55		

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	875,804.83	875,804.83		692,599.04	(183,205.79)	-20.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			875,804.83	875,804.83		692,599.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			875,804.83	875,804.83		692,599.04		
2) Ending Balance, June 30 (E + F1e)			1,045,146.38	1,045,146.38		861,940.59		
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	1,045,146.38	1,045,146.38		861,940.59		
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	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	857,225.74	857,225.74	0.00	857,225.74	0.00	0.0%
TOTAL, REVENUES			857,225.74	857,225.74	0.00	857,225.74		

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	0.0%
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	0.0%
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								
Materials and Supplies		4300	687,884.19	687,884.19	0.00	687,884.19	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			687,884.19	687,884.19	0.00	687,884.19	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	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								
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			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 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			687,884.19	687,884.19	0.00	687,884.19		
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		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	861,940.59
Total, Restricted Balance		861,940.59

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	173,090.00	173,090.00	43,273.00	183,371.00	10,281.00	5.9%
3) Other State Revenue		8300-8599	1,245,980.98	1,245,980.98	397,956.00	1,249,644.98	3,664.00	0.3%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	35,537.62	37,851.00	22,851.00	152.3%
5) TOTAL, REVENUES			1,434,070.98	1,434,070.98	476,766.62	1,470,866.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	599,301.30	599,301.30	246,694.62	468,551.93	130,749.37	21.8%
2) Classified Salaries		2000-2999	187,169.30	187,169.30	103,244.41	286,865.79	(99,696.49)	-53.3%
3) Employee Benefits		3000-3999	351,190.13	351,190.13	101,232.50	329,279.12	21,911.01	6.2%
4) Books and Supplies		4000-4999	94,000.00	94,000.00	61,716.07	212,952.57	(118,952.57)	-126.5%
5) Services and Other Operating Expenditures		5000-5999	127,900.00	127,900.00	116,894.77	401,633.53	(273,733.53)	-214.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	53,697.00	(53,697.00)	New
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	59,510.25	59,510.25	0.00	76,573.65	(17,063.40)	-28.7%
9) TOTAL, EXPENDITURES			1,419,070.98	1,419,070.98	629,782.37	1,829,553.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	(153,015.75)	(358,686.61)		
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)			15,000.00	15,000.00	(153,015.75)	(358,686.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,385,323.57	1,385,323.57		1,727,586.23	342,262.66	24.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,385,323.57	1,385,323.57		1,727,586.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,385,323.57	1,385,323.57		1,727,586.23		
2) Ending Balance, June 30 (E + F1e)			1,400,323.57	1,400,323.57		1,368,899.62		
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	1,154,302.64	1,154,302.64		1,110,103.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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	246,020.93	246,020.93		258,795.83		
Adult Education Program	0000	9780		246,020.93				
Adult Education Program	0000	9780	246,020.93					
Adult Education Program	0000	9780				258,795.83		
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	173,090.00	173,090.00	43,273.00	183,371.00	10,281.00	5.9%
TOTAL, FEDERAL REVENUE			173,090.00	173,090.00	43,273.00	183,371.00	10,281.00	5.9%
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	1,190,205.00	1,190,205.00	397,956.00	1,193,869.00	3,664.00	0.3%
All Other State Revenue	All Other	8590	55,775.98	55,775.98	0.00	55,775.98	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,245,980.98	1,245,980.98	397,956.00	1,249,644.98	3,664.00	0.3%
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	15,000.00	15,000.00	12,199.17	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	22,850.45	22,851.00	22,851.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	488.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	35,537.62	37,851.00	22,851.00	152.3%
TOTAL, REVENUES			1,434,070.98	1,434,070.98	476,766.62	1,470,866.98		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	321,225.66	321,225.66	148,378.55	178,391.33	142,834.33	44.5%
Certificated Pupil Support Salaries		1200	3,000.00	3,000.00	572.67	0.00	3,000.00	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	275,075.64	275,075.64	97,743.40	290,160.60	(15,084.96)	-5.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			599,301.30	599,301.30	246,694.62	468,551.93	130,749.37	21.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	415.77	415.77	(415.77)	New
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,338.50	128,338.50	68,279.00	198,130.27	(69,791.77)	-54.4%
Other Classified Salaries		2900	58,830.80	58,830.80	34,549.64	88,319.75	(29,488.95)	-50.1%
TOTAL, CLASSIFIED SALARIES			187,169.30	187,169.30	103,244.41	286,865.79	(99,696.49)	-53.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	159,184.77	159,184.77	42,673.79	140,540.52	18,644.25	11.7%
PERS		3201-3202	56,318.36	56,318.36	23,950.90	78,903.80	(22,585.44)	-40.1%
OASDI/Medicare/Alternative		3301-3302	26,736.31	26,736.31	13,018.96	29,928.13	(3,191.82)	-11.9%
Health and Welfare Benefits		3401-3402	93,695.31	93,695.31	15,294.92	65,508.98	28,186.33	30.1%
Unemployment Insurance		3501-3502	438.80	438.80	174.25	430.66	8.14	1.9%
Workers' Compensation		3601-3602	12,917.08	12,917.08	5,474.80	11,601.33	1,315.75	10.2%
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	1,899.50	1,899.50	644.88	2,365.70	(466.20)	-24.5%
TOTAL, EMPLOYEE BENEFITS			351,190.13	351,190.13	101,232.50	329,279.12	21,911.01	6.2%
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	94,000.00	94,000.00	33,350.61	167,433.57	(73,433.57)	-78.1%
Noncapitalized Equipment		4400	0.00	0.00	28,365.46	45,519.00	(45,519.00)	New
TOTAL, BOOKS AND SUPPLIES			94,000.00	94,000.00	61,716.07	212,952.57	(118,952.57)	-126.5%
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	6,000.00	6,000.00	3,111.72	12,300.00	(6,300.00)	-105.0%
Dues and Memberships		5300	1,000.00	1,000.00	1,230.00	1,580.00	(580.00)	-58.0%
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	5,000.00	5,000.00	956.99	6,000.00	(1,000.00)	-20.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,200.00	3,200.00	2,515.16	4,700.00	(1,500.00)	-46.9%
Professional/Consulting Services and								
Operating Expenditures		5800	104,000.00	104,000.00	106,775.26	366,853.53	(262,853.53)	-252.7%
Communications		5900	8,700.00	8,700.00	2,305.64	10,200.00	(1,500.00)	-17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,900.00	127,900.00	116,894.77	401,633.53	(273,733.53)	-214.0%
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	53,697.00	(53,697.00)	New
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			0.00	0.00	0.00	53,697.00	(53,697.00)	New
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%

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 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%
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	59,510.25	59,510.25	0.00	76,573.65	(17,063.40)	-28.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,510.25	59,510.25	0.00	76,573.65	(17,063.40)	-28.7%
TOTAL, EXPENDITURES			1,419,070.98	1,419,070.98	629,782.37	1,829,553.59		
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		

Resource	Description	2024-25 Projected Totals
6371	CalWORKs for ROCP or Adult Education	158,994.15
6391	Adult Education Program	951,109.64
Total, Restricted Balance		1,110,103.79

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	3,942,879.00	3,942,879.00	45,773.44	3,942,879.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,300,000.00	2,300,000.00	156,855.39	2,300,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	97,160.00	97,160.00	139,189.13	184,773.00	87,613.00	90.2%
5) TOTAL, REVENUES			6,340,039.00	6,340,039.00	341,817.96	6,427,652.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,682,641.73	1,682,641.73	464,778.21	1,688,202.47	(5,560.74)	-0.3%
3) Employee Benefits		3000-3999	862,325.82	862,325.82	209,648.86	846,889.40	15,436.42	1.8%
4) Books and Supplies		4000-4999	2,248,265.82	2,248,265.82	553,043.54	2,762,202.68	(513,936.86)	-22.9%
5) Services and Other Operating Expenditures		5000-5999	282,844.17	282,844.17	67,127.84	283,344.17	(500.00)	-0.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	314,062.00	(314,062.00)	New
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	136,914.00	136,914.00	0.00	166,392.00	(29,478.00)	-21.5%
9) TOTAL, EXPENDITURES			5,212,991.54	5,212,991.54	1,294,598.45	6,061,092.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,127,047.46	1,127,047.46	(952,780.49)	366,559.28		
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)			1,127,047.46	1,127,047.46	(952,780.49)	366,559.28		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,372,324.45	6,372,324.45		7,452,116.06	1,079,791.61	16.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,372,324.45	6,372,324.45		7,452,116.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,372,324.45	6,372,324.45		7,452,116.06		
2) Ending Balance, June 30 (E + F1e)			7,499,371.91	7,499,371.91		7,818,675.34		
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	7,499,371.91	7,499,371.91		7,818,675.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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	3,942,879.00	3,942,879.00	45,773.44	3,942,879.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,942,879.00	3,942,879.00	45,773.44	3,942,879.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,300,000.00	2,300,000.00	156,855.39	2,300,000.00	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			2,300,000.00	2,300,000.00	156,855.39	2,300,000.00	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	45,000.00	45,000.00	(431.41)	45,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,516.00	50,516.00	52,491.70	52,492.00	1,976.00	3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	85,636.73	85,637.00	85,637.00	New
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	1,644.00	1,644.00	1,492.11	1,644.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			97,160.00	97,160.00	139,189.13	184,773.00	87,613.00	90.2%
TOTAL, REVENUES			6,340,039.00	6,340,039.00	341,817.96	6,427,652.00		
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	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,412,766.90	1,412,766.90	373,635.10	1,416,244.47	(3,477.57)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	214,215.83	214,215.83	72,667.11	215,715.83	(1,500.00)	-0.7%
Clerical, Technical and Office Salaries		2400	55,659.00	55,659.00	18,476.00	56,242.17	(583.17)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,682,641.73	1,682,641.73	464,778.21	1,688,202.47	(5,560.74)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	416,659.76	416,659.76	110,946.32	403,970.49	12,689.27	3.0%
OASDI/Medicare/Alternative		3301-3302	120,126.53	120,126.53	32,721.26	118,958.57	1,167.96	1.0%
Health and Welfare Benefits		3401-3402	296,674.64	296,674.64	57,198.79	291,652.00	5,022.64	1.7%
Unemployment Insurance		3501-3502	819.84	819.84	225.76	810.25	9.59	1.2%
Workers' Compensation		3601-3602	25,767.06	25,767.06	7,094.51	25,461.49	305.57	1.2%
OPEB, Allocated		3701-3702	1,017.90	1,017.90	277.70	0.00	1,017.90	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,260.09	1,260.09	1,184.52	6,036.60	(4,776.51)	-379.1%
TOTAL, EMPLOYEE BENEFITS			862,325.82	862,325.82	209,648.86	846,889.40	15,436.42	1.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	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)
Materials and Supplies		4300	77,842.00	77,842.00	24,919.42	77,842.00	0.00	0.0%
Noncapitalized Equipment		4400	8,000.00	8,000.00	3,881.82	8,000.00	0.00	0.0%
Food		4700	2,162,423.82	2,162,423.82	524,242.30	2,676,360.68	(513,936.86)	-23.8%
TOTAL, BOOKS AND SUPPLIES			2,248,265.82	2,248,265.82	553,043.54	2,762,202.68	(513,936.86)	-22.9%
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	6,010.00	6,010.00	1,133.13	6,010.00	0.00	0.0%
Dues and Memberships		5300	1,674.48	1,674.48	1,328.59	1,674.48	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,200.00	72,200.00	16,432.48	72,600.00	(400.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,095.00	97,095.00	22,710.44	97,095.00	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	2,000.39	2,000.39	(3,401.15)	2,000.39	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	99,964.30	99,964.30	28,640.16	99,964.30	0.00	0.0%
Communications		5900	3,900.00	3,900.00	284.19	4,000.00	(100.00)	-2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,844.17	282,844.17	67,127.84	283,344.17	(500.00)	-0.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	314,062.00	(314,062.00)	New
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	0.00	314,062.00	(314,062.00)	New
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 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	136,914.00	136,914.00	0.00	166,392.00	(29,478.00)	-21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			136,914.00	136,914.00	0.00	166,392.00	(29,478.00)	-21.5%
TOTAL, EXPENDITURES			5,212,991.54	5,212,991.54	1,294,598.45	6,061,092.72		
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%
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%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,818,675.34
Total, Restricted Balance		7,818,675.34

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	4,000.00	4,000.00	6,344.59	7,982.00	3,982.00	99.6%
5) TOTAL, REVENUES			4,000.00	4,000.00	6,344.59	7,982.00		
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	1,600.00	286,606.00	(286,606.00)	New
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	0.00	1,600.00	286,606.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	4,744.59	(278,624.00)		
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)			4,000.00	4,000.00	4,744.59	(278,624.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,642.58	43,642.58		313,119.09	269,476.51	617.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,642.58	43,642.58		313,119.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,642.58	43,642.58		313,119.09		
2) Ending Balance, June 30 (E + F1e)			47,642.58	47,642.58		34,495.09		
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								
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	47,642.58	47,642.58		34,495.09		

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)
Deferred Maintenance	0000	9780		47,642.58				
Deferred Maintenance	0000	9780	47,642.58					
Deferred Maintenance	0000	9780				34,495.09		
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%
OTHER STATE REVENUE								
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								
Community Redevelopment Funds Not Subject to LCFF Deduction								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	2,363.20	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,981.39	3,982.00	3,982.00	New
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			4,000.00	4,000.00	6,344.59	7,982.00	3,982.00	99.6%
TOTAL, REVENUES			4,000.00	4,000.00	6,344.59	7,982.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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	0.0%
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	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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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)
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	1,600.00	286,606.00	(286,606.00)	New
Buildings and Improvements of Buildings		6200	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			0.00	0.00	1,600.00	286,606.00	(286,606.00)	New
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 Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	1,600.00	286,606.00		
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%
Long-Term Debt Proceeds								
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
Total, Restricted Balance		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	185,000.00	185,000.00	303,207.08	375,259.00	190,259.00	102.8%
5) TOTAL, REVENUES			185,000.00	185,000.00	303,207.08	375,259.00		
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	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)			185,000.00	185,000.00	303,207.08	375,259.00		
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	1,212,630.00	1,212,630.00	0.00	1,212,630.00	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			(1,212,630.00)	(1,212,630.00)	0.00	(1,212,630.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,027,630.00)	(1,027,630.00)	303,207.08	(837,371.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,808,379.96	13,808,379.96		17,577,840.04	3,769,460.08	27.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,808,379.96	13,808,379.96		17,577,840.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,808,379.96	13,808,379.96		17,577,840.04		
2) Ending Balance, June 30 (E + F1e)			12,780,749.96	12,780,749.96		16,740,469.04		
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	7,277,321.54	7,277,321.54		7,277,321.54		
Energy Project Payments for 2025-26	0000	9760		675,930.00				

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)
Supporting the Continuation of the LCAP Goals for 2025-26 and 2026-27	0000	9760		6,601,391.54				
Energy Project Payments for 2025-26	0000	9760	675,930.00					
Supporting the Continuation of the LCAP Goals for 2025-26 and 2026-27	0000	9760	6,601,391.54					
Energy Project Payments for 2025-26	0000	9760				675,930.00		
Supporting the Continuation of the LCAP Goals for 2025-26 and 2026-27	0000	9760				6,601,391.54		
d) Assigned								
Other Assignments		9780	5,503,428.42	5,503,428.42		9,463,147.50		
Special Reserve	0000	9780		5,503,428.42				
Special Reserve	0000	9780	5,503,428.42					
Special Reserve	0000	9780				9,463,147.50		
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	185,000.00	185,000.00	112,948.59	185,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	190,258.49	190,259.00	190,259.00	New
TOTAL, OTHER LOCAL REVENUE			185,000.00	185,000.00	303,207.08	375,259.00	190,259.00	102.8%
TOTAL, REVENUES			185,000.00	185,000.00	303,207.08	375,259.00		
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	1,212,630.00	1,212,630.00	0.00	1,212,630.00	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			1,212,630.00	1,212,630.00	0.00	1,212,630.00	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)			(1,212,630.00)	(1,212,630.00)	0.00	(1,212,630.00)		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		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	0.00	0.00	32,535.82	32,538.00	32,538.00	New
5) TOTAL, REVENUES			0.00	0.00	32,535.82	32,538.00		
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	702,141.00	(702,141.00)	New
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	0.00	0.00	702,141.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	32,535.82	(669,603.00)		
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	0.00	32,535.82	(669,603.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,391,894.73	1,391,894.73		1,462,693.92	70,799.19	5.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,391,894.73	1,391,894.73		1,462,693.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,391,894.73	1,391,894.73		1,462,693.92		
2) Ending Balance, June 30 (E + F1e)			1,391,894.73	1,391,894.73		793,090.92		
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	1,391,894.73	1,391,894.73		793,090.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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	0.00	0.00	11,055.48	11,056.00	11,056.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	18,612.25	18,613.00	18,613.00	New
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	2,868.09	2,869.00	2,869.00	New
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			0.00	0.00	32,535.82	32,538.00	32,538.00	New
TOTAL, REVENUES			0.00	0.00	32,535.82	32,538.00		
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%
Unemployment Insurance		3501-3502	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)
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	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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	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	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	0.0%
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	702,141.00	(702,141.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	702,141.00	(702,141.00)	New
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			0.00	0.00	0.00	702,141.00		
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								

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		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	793,090.92
Total, Restricted Balance		793,090.92

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	0.00	5,237.10	6,837.00	6,837.00	New
5) TOTAL, REVENUES			0.00	0.00	5,237.10	6,837.00		
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	57,259.22	212,130.00	(212,130.00)	New
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	0.00	57,259.22	212,130.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(52,022.12)	(205,293.00)		
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	0.00	(52,022.12)	(205,293.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	258,337.50	0.00		258,337.50	258,337.50	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258,337.50	0.00		258,337.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258,337.50	0.00		258,337.50		
2) Ending Balance, June 30 (E + F1e)			258,337.50	0.00		53,044.50		
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	253,038.20	0.00		47,745.20		
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	5,299.30	0.00		5,299.30		

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)
Charter School Facilities Program	0000	9780	5,299.30					
Charter School Facilities Program	0000	9780				5,299.30		
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								
School Facilities Apportionments		8545	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%
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								
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	0.00	0.00	1,901.03	3,500.00	3,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,336.07	3,337.00	3,337.00	New
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			0.00	0.00	5,237.10	6,837.00	6,837.00	New
TOTAL, REVENUES			0.00	0.00	5,237.10	6,837.00		
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	0.0%
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	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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	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%

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)
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 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	0.0%
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	57,259.22	212,130.00	(212,130.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	57,259.22	212,130.00	(212,130.00)	New
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	57,259.22	212,130.00		
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%

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%
(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
9010	Other Restricted Local	47,745.20
Total, Restricted Balance		47,745.20

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	1,604,005.70	1,604,005.70	New
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,441.00	6,441.00	25,278.36	25,279.00	18,838.00	292.5%
5) TOTAL, REVENUES			6,441.00	6,441.00	25,278.36	1,629,284.70		
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	11,750.00	(11,750.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	9,954.00	9,954.00	(9,954.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	422,724.89	2,419,027.13	(2,419,027.13)	New
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	0.00	432,678.89	2,440,731.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,441.00	6,441.00	(407,400.53)	(811,446.43)		
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)			6,441.00	6,441.00	(407,400.53)	(811,446.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	769,154.53	769,154.53		1,556,086.37	786,931.84	102.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			769,154.53	769,154.53		1,556,086.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			769,154.53	769,154.53		1,556,086.37		
2) Ending Balance, June 30 (E + F1e)			775,595.53	775,595.53		744,639.94		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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	775,595.53	775,595.53		744,639.94		
Capital Outlay	0000	9780		775,595.53				
Capital Outlay	0000	9780	775,595.53					
Capital Outlay	0000	9780				744,639.94		
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	0.00	0.00	0.00	1,604,005.70	1,604,005.70	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	1,604,005.70	1,604,005.70	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,441.00	6,441.00	9,150.66	9,151.00	2,710.00	42.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	16,127.70	16,128.00	16,128.00	New
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			6,441.00	6,441.00	25,278.36	25,279.00	18,838.00	292.5%
TOTAL, REVENUES			6,441.00	6,441.00	25,278.36	1,629,284.70		
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	0.0%
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	0.00	0.00	0.00	11,750.00	(11,750.00)	New

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)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	11,750.00	(11,750.00)	New
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	9,954.00	9,954.00	(9,954.00)	New
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	9,954.00	9,954.00	(9,954.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	2,342.50	140,736.43	(140,736.43)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	420,382.39	2,278,290.70	(2,278,290.70)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	422,724.89	2,419,027.13	(2,419,027.13)	New
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	432,678.89	2,440,731.13		
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								
Proceeds								

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 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		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		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	14,433.00	14,433.00	0.00	7,073.00	(7,360.00)	-51.0%
4) Other Local Revenue		8600-8799	2,267,795.00	2,267,795.00	351,422.95	1,407,057.00	(860,738.00)	-38.0%
5) TOTAL, REVENUES			2,282,228.00	2,282,228.00	351,422.95	1,414,130.00		
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	1,001,382.00	1,001,382.00	0.00	774,632.00	226,750.00	22.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,001,382.00	1,001,382.00	0.00	774,632.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,280,846.00	1,280,846.00	351,422.95	639,498.00		
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)			1,280,846.00	1,280,846.00	351,422.95	639,498.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,223,946.79	5,223,946.79		5,377,415.84	153,469.05	2.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,223,946.79	5,223,946.79		5,377,415.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,223,946.79	5,223,946.79		5,377,415.84		
2) Ending Balance, June 30 (E + F1e)			6,504,792.79	6,504,792.79		6,016,913.84		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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	6,504,792.79	6,504,792.79		6,016,913.84		
Bond Interest and Redemption	0000	9780		6,504,792.79				
Bond Interest and Redemption	0000	9780	6,504,792.79					
Bond Interest and Redemption	0000	9780				6,016,913.84		
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	14,433.00	14,433.00	0.00	7,073.00	(7,360.00)	-51.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,433.00	14,433.00	0.00	7,073.00	(7,360.00)	-51.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	1,935,868.00	1,935,868.00	(7,123.22)	1,012,926.00	(922,942.00)	-47.7%
Unsecured Roll		8612	216,237.00	216,237.00	217,330.18	224,411.00	8,174.00	3.8%
Prior Years' Taxes		8613	0.00	0.00	27,751.95	0.00	0.00	0.0%
Supplemental Taxes		8614	76,810.00	76,810.00	4,514.78	61,110.00	(15,700.00)	-20.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,880.00	38,880.00	40,603.77	108,610.00	69,730.00	179.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	68,345.49	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			2,267,795.00	2,267,795.00	351,422.95	1,407,057.00	(860,738.00)	-38.0%
TOTAL, REVENUES			2,282,228.00	2,282,228.00	351,422.95	1,414,130.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	735,000.00	735,000.00	0.00	545,000.00	190,000.00	25.9%
Bond Interest and Other Service Charges		7434	266,382.00	266,382.00	0.00	229,632.00	36,750.00	13.8%
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)			1,001,382.00	1,001,382.00	0.00	774,632.00	226,750.00	22.6%
TOTAL, EXPENDITURES			1,001,382.00	1,001,382.00	0.00	774,632.00		
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%
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								

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 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 - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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)	8,407.65	8,407.65	8,207.97	8,393.33	(14.32)	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)	8,407.65	8,407.65	8,207.97	8,393.33	(14.32)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
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)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,407.65	8,407.65	8,207.97	8,393.33	(14.32)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	18.42	18.42	18.42	18.42	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
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 B2a through B2f)	18.42	18.42	18.42	18.42	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	18.42	18.42	18.42	18.42	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		OCTOBER								
A. BEGINNING CASH			56,114,735.28	49,200,406.53	43,445,311.68	46,376,746.86	40,260,271.17	37,795,227.70	43,337,508.04	37,667,883.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,802,097.00	3,961,016.00	11,031,090.00	6,843,774.00	4,618,425.85	8,627,775.53	4,618,425.87	7,492,113.07
Property Taxes	8020-8079		192,976.04	0.00	37,054.17	695,383.90	2,897,751.24	7,851,026.89	1,592,307.05	0.00
Miscellaneous Funds	8080-8099		0.00	(81,059.00)	0.00	131,651.00	0.00	693,618.13	(46,748.66)	(115,536.95)
Federal Revenue	8100-8299		252,000.00	1,038,459.43	2,920,322.37	(109,792.60)	1,040,734.41	(719,913.51)	1,924,679.92	3,085,732.99
Other State Revenue	8300-8599		385,944.00	386,057.10	1,773,594.78	968,097.43	2,861,821.42	2,511,529.17	1,309,951.93	629,586.08
Other Local Revenue	8600-8799		837,585.14	2,212,789.57	1,307,448.32	1,691,688.44	381,681.16	509,318.86	509,809.92	375,113.74
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,470,602.18	7,517,263.10	17,069,509.64	10,220,802.17	11,800,414.08	19,473,355.07	9,908,426.03	11,467,008.93
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,091,990.92	5,215,579.37	5,492,024.06	5,932,231.09	5,703,378.67	5,477,766.09	5,335,406.13	5,530,717.93
Classified Salaries	2000-2999		1,068,550.35	1,738,101.44	1,924,081.13	1,930,138.91	2,098,413.83	2,000,663.08	1,959,592.21	2,208,192.22
Employee Benefits	3000-3999		638,345.46	1,831,875.49	2,933,801.88	3,012,665.38	3,051,120.64	2,984,680.23	2,953,892.03	3,020,023.32
Books and Supplies	4000-4999		267,335.84	615,933.72	385,096.15	791,690.52	281,427.27	433,212.23	513,250.03	527,804.44
Services	5000-5999		2,560,783.23	1,464,208.69	968,904.44	2,025,858.19	1,481,027.52	1,494,494.78	3,165,806.07	1,745,670.07
Capital Outlay	6000-6999		78,534.31	186,178.76	1,463,981.83	378,343.67	578,940.59	324,271.56	429,567.29	514,978.34
Other Outgo	7000-7499		550,485.00	449,165.00	990,872.00	990,872.00	(15,039.97)	1,215,986.76	1,220,536.71	1,176,312.24
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			6,256,025.11	11,501,042.47	14,158,761.49	15,061,799.76	13,179,268.55	13,931,074.73	15,578,050.47	14,723,698.56
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(695,437.88)	0.00	(707,633.56)	7,122.68	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	9,008,700.87	455,567.56	433,766.23	298,525.55	2,247,085.75	4,023.47	0.00	0.00	0.00
Due From Other Funds	9310	1,350,243.59	0.00	0.00	0.00	1,350,243.59	0.00	0.00	0.00	0.00
Stores	9320	37,752.58	8,511.18	7,929.21	(13,761.45)	(531.28)	5,764.51	0.00	0.00	0.00
Prepaid Expenditures	9330	251,476.08	184,193.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		9,952,735.24	648,272.39	(265,938.12)	291,886.78	3,596,798.06	9,787.98	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,562,053.82	6,777,178.21	1,444,403.83	(214,550.24)	33,392.37	1,095,976.98	0.00	0.00	0.00
Due To Other Funds	9610	3,803,097.47	0.00	0.00	0.00	3,803,097.47	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	1,582,509.84	0.00	60,973.53	485,749.99	1,035,786.32	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,947,661.13	6,777,178.21	1,505,377.36	271,199.75	4,872,276.16	1,095,976.98	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(5,994,925.89)	(6,128,905.82)	(1,771,315.48)	20,687.03	(1,275,478.10)	(1,086,189.00)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(6,914,328.75)	(5,755,094.85)	2,931,435.18	(6,116,475.69)	(2,465,043.47)	5,542,280.34	(5,669,624.44)	(3,256,689.63)
F. ENDING CASH (A + E)			49,200,406.53	43,445,311.68	46,376,746.86	40,260,271.17	37,795,227.70	43,337,508.04	37,667,883.60	34,411,193.97
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		OCTOBER							
A. BEGINNING CASH		34,411,193.97	31,049,380.13	35,464,255.45	28,914,153.17				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,501,462.74	7,492,113.08	7,492,113.09	4,010,349.69	7,332,194.08	0.00	88,822,950.00	88,822,950.00
Property Taxes	8020-8079	0.00	7,894,414.73	1,524,981.03	8,618,687.95	0.00	0.00	31,304,583.00	31,304,583.00
Miscellaneous Funds	8080-8099	(40,496.05)	771,090.15	(169,315.08)	30,478.46	0.00	0.00	1,173,682.00	1,173,682.00
Federal Revenue	8100-8299	(208,682.35)	640,928.14	724,656.76	5,996,590.29	0.00	0.00	16,585,715.85	16,585,715.85
Other State Revenue	8300-8599	1,318,843.52	4,475,382.01	2,218,530.23	3,749,833.33	0.00	0.00	22,589,171.00	22,589,171.00
Other Local Revenue	8600-8799	484,318.75	517,773.07	517,983.43	1,136,019.11	0.00	0.00	10,481,529.51	10,481,529.51
Interfund Transfers In	8900-8929	0.00	0.00	0.00	1,212,630.00	0.00	0.00	1,212,630.00	1,212,630.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,055,446.61	21,791,701.18	12,308,949.46	24,754,588.83	7,332,194.08	0.00	172,170,261.36	172,170,261.36
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,447,225.07	5,454,235.75	5,618,567.81	7,306,918.89	0.00	0.00	63,606,041.78	63,606,041.78
Classified Salaries	2000-2999	2,155,052.80	2,023,363.72	2,153,776.75	2,359,218.15	0.00	0.00	23,619,144.59	23,619,144.59
Employee Benefits	3000-3999	3,018,509.65	5,346,473.63	4,876,359.54	6,565,601.51	0.00	0.00	40,233,348.76	40,233,348.76
Books and Supplies	4000-4999	751,080.28	670,591.52	2,099,377.53	2,592,986.20	0.00	0.00	9,929,785.73	9,929,785.73
Services	5000-5999	2,764,756.82	2,332,290.93	2,242,388.68	6,487,424.28	0.00	0.00	28,733,613.70	28,733,613.70
Capital Outlay	6000-6999	1,066,862.68	325,361.87	672,388.25	2,392,543.86	0.00	0.00	8,411,953.01	8,411,953.01
Other Outgo	7000-7499	1,213,773.15	1,224,508.44	1,196,193.18	1,985,188.00	0.00	0.00	12,198,852.51	12,198,852.51
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		16,417,260.45	17,376,825.86	18,859,051.74	29,689,880.89	0.00	0.00	186,732,740.08	186,732,740.08
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	(700,510.88)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	3,438,968.56	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	1,350,243.59	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	7,912.17	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	184,193.65	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,280,807.09	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	9,136,401.15	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	3,803,097.47	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	1,582,509.84	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,522,008.46	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(10,241,201.37)	
E. NET INCREASE/DECREASE (B - C + D)		(3,361,813.84)	4,414,875.32	(6,550,102.28)	(4,935,292.06)	7,332,194.08	0.00	(24,803,680.09)	(14,562,478.72)
F. ENDING CASH (A + E)		31,049,380.13	35,464,255.45	28,914,153.17	23,978,861.11				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,311,055.19	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			23,978,861.11	25,218,670.56	19,919,380.09	18,367,773.47	11,911,166.32	9,892,559.31	18,446,521.57	14,757,184.69
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,725,086.65	3,725,086.65	10,758,997.22	6,705,155.97	6,705,155.97	10,758,997.22	6,705,155.97	6,705,155.97
Property Taxes	8020-8079		145,147.64	243,086.05	13,180.53	735,825.71	2,877,545.99	7,796,283.78	1,581,204.32	0.00
Miscellaneous Funds	8080-8099		0.00	(71,007.14)	(37,875.75)	(32,250.45)	0.00	812,027.32	(54,729.24)	(135,260.54)
Federal Revenue	8100-8299		493,697.14	1,503,407.82	459,687.41	(172,159.11)	421,332.67	(291,451.00)	779,190.66	1,249,233.33
Other State Revenue	8300-8599		204,650.51	1,025,964.72	861,435.84	250,403.87	2,299,559.47	2,018,089.12	1,052,585.72	505,891.32
Other Local Revenue	8600-8799		234,529.71	1,187,370.65	589,261.47	368,373.49	525,392.87	701,089.10	701,765.07	516,352.69
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,803,111.65	7,613,908.75	12,644,686.72	7,855,349.48	12,828,986.97	21,795,035.54	10,765,172.50	8,841,372.77
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		755,426.04	5,595,687.78	5,550,839.66	5,593,945.37	5,901,293.85	5,638,855.36	5,492,308.91	5,693,364.40
Classified Salaries	2000-2999		1,065,987.96	1,807,081.38	1,994,130.85	2,004,435.89	2,097,324.30	2,006,161.91	1,964,978.16	2,214,261.45
Employee Benefits	3000-3999		569,057.42	1,944,059.07	3,006,247.43	2,861,170.97	3,124,763.72	3,053,114.22	3,021,620.09	3,089,267.67
Books and Supplies	4000-4999		54,016.37	452,414.42	420,960.86	649,830.95	452,549.97	236,402.63	280,079.02	288,021.32
Services	5000-5999		1,217,252.78	2,089,823.23	1,630,087.07	2,325,159.10	1,851,100.84	1,225,825.19	2,596,680.08	1,431,845.98
Capital Outlay	6000-6999		6,839.14	107,022.41	286,324.09	37,501.05	87,422.98	43,883.35	58,132.91	69,691.51
Other Outgo	7000-7499		(105,277.51)	917,110.93	1,307,703.38	839,913.30	1,333,138.32	1,036,830.62	1,040,710.21	1,003,001.50
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,563,302.20	12,913,199.22	14,196,293.34	14,311,956.63	14,847,593.98	13,241,073.28	14,454,509.38	13,789,453.83
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,239,809.45	(5,299,290.47)	(1,551,606.62)	(6,456,607.15)	(2,018,607.01)	8,553,962.26	(3,689,336.88)	(4,948,081.06)
F. ENDING CASH (A + E)			25,218,670.56	19,919,380.09	18,367,773.47	11,911,166.32	9,892,559.31	18,446,521.57	14,757,184.69	9,809,103.63
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		9,809,103.63	7,449,591.61	10,985,452.65	4,768,280.12				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,758,997.22	6,705,155.97	6,705,155.97	10,758,997.22	0.00	0.00	90,717,098.00	90,717,098.00
Property Taxes	8020-8079	0.00	7,839,369.09	1,514,347.75	8,558,592.14	0.00	0.00	31,304,583.00	31,304,583.00
Miscellaneous Funds	8080-8099	(47,409.23)	902,724.76	(198,219.26)	35,681.53	0.00	0.00	1,173,682.00	1,173,682.00
Federal Revenue	8100-8299	(84,483.31)	259,474.43	293,371.26	2,427,669.70	0.00	0.00	7,338,971.00	7,338,971.00
Other State Revenue	8300-8599	1,059,730.38	3,596,103.87	1,782,655.68	3,013,103.72	0.00	0.00	17,670,174.22	17,670,174.22
Other Local Revenue	8600-8799	666,675.88	712,726.52	713,016.08	1,563,756.40	0.00	0.00	8,480,309.93	8,480,309.95
Interfund Transfers In	8900-8929	0.00	0.00	0.00	6,212,630.00	0.00	0.00	6,212,630.00	6,212,630.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		12,353,510.94	20,015,554.64	10,810,327.48	32,570,430.71	0.00	0.00	162,897,448.15	162,897,448.17
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,607,416.20	5,614,633.05	5,783,797.75	7,521,799.59	0.00	0.00	64,749,367.96	64,749,367.96
Classified Salaries	2000-2999	2,160,975.98	2,028,924.95	2,159,696.41	2,365,702.47	0.00	0.00	23,869,661.71	23,869,661.71
Employee Benefits	3000-3999	3,087,719.29	5,469,059.80	4,988,166.75	6,716,140.35	0.00	0.00	40,930,386.78	40,930,386.78
Books and Supplies	4000-4999	409,862.28	365,939.80	1,145,624.10	1,414,984.89	0.00	0.00	6,170,686.61	6,170,686.61
Services	5000-5999	2,267,728.60	1,913,008.33	1,839,268.07	5,321,161.52	0.00	0.00	25,708,940.79	25,708,940.79
Capital Outlay	6000-6999	144,377.46	44,030.90	90,993.63	323,780.57	0.00	0.00	1,300,000.00	1,300,000.00
Other Outgo	7000-7499	1,034,943.15	1,044,096.77	1,019,953.30	1,692,702.42	0.00	0.00	12,164,826.39	12,164,826.39
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	2024-25 Budget				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		14,713,022.96	16,479,693.60	17,027,500.01	25,356,271.81	0.00	0.00	174,893,870.24	174,893,870.24
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,359,512.02)	3,535,861.04	(6,217,172.53)	7,214,158.90	0.00	0.00	(11,996,422.09)	(11,996,422.07)
F. ENDING CASH (A + E)		7,449,591.61	10,985,452.65	4,768,280.12	11,982,439.02				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,982,439.02	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special 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. (Pursuant to EC Section 42131)

Meeting Date: December 13, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Angelica Hernandez Telephone: 805-742-3190
Title: Director, Fiscal Services E-mail: hernandez.angelica@lusd.org

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 AND 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 budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	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.		X
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 budget adoption.	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 years.	X	
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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
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)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption 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?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		• 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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	
S8	Labor Agreement Budget Revisions	• 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?	X	

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?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
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?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	186,732,740.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,467,796.85
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,737,613.24
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	710,956.16
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	910,254.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,358,823.40
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				166,906,119.83
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				8,207.97
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,334.64
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			140,507,245.83	17,071.20
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			140,507,245.83	17,071.20
B. Required effort (Line A.2 times 90%)			126,456,521.25	15,364.08
C. Current year expenditures (Line I.E and Line II.B)			166,906,119.83	20,334.64
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)			0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,125,960.72
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 120,724,393.57

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.07%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,494,346.91
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,779,258.23

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	102,582.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	726,115.90
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,102,303.04
9. Carry-Forward Adjustment (Part IV, Line F)	922,715.96
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,025,019.00
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	91,917,415.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,509,187.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,489,807.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,372,066.58
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,447,035.71
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	349,545.99
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	189,154.95
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,595,696.69
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	687,884.19
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,699,282.94
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,904,278.04
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	151,161,355.41
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.68%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.29%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	10,102,303.04
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(518,041.41)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.73%) times Part III, Line B19); zero if negative	922,715.96
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.73%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.73%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	922,715.96
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	922,715.96

Approved indirect cost rate: 5.73%
Highest rate used in any program: 5.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,476,004.90	141,875.00	5.73%
01	3010	3,967,391.51	227,521.30	5.73%
01	3182	392,962.02	21,889.98	5.57%
01	3225	238,343.00	13,657.00	5.73%
01	3327	98,236.00	5,628.00	5.73%
01	3550	92,506.00	5,275.00	5.70%
01	4035	570,040.35	32,378.65	5.68%
01	4127	435,869.97	24,921.03	5.72%
01	4201	19,881.22	822.78	4.14%
01	4203	261,485.69	12,155.31	4.65%
01	5632	6,135.15	351.54	5.73%
01	5634	29,557.51	1,693.65	5.73%
01	6010	82,075.58	4,103.77	5.00%
01	6053	407,445.38	23,346.62	5.73%
01	6266	783,736.93	44,908.07	5.73%
01	6332	948,110.50	54,326.73	5.73%
01	6387	488,347.18	27,982.29	5.73%
01	6690	12,354.11	707.89	5.73%
01	6762	639,553.78	36,646.43	5.73%
01	7339	83,649.56	4,792.97	5.73%
01	7388	77,868.01	4,461.84	5.73%
01	7399	368,390.00	21,035.00	5.71%
01	7412	362,831.60	20,790.25	5.73%
01	7413	162,699.33	9,322.67	5.73%
01	7435	3,697,740.17	211,879.83	5.73%
01	7810	296,141.59	4,076.41	1.38%
01	9010	1,963,331.19	8,129.20	0.41%
11	6371	42,850.00	2,455.00	5.73%
11	6391	1,113,222.49	59,510.25	5.35%
11	9010	292,211.78	14,608.40	5.00%
13	5310	2,904,278.04	166,392.00	5.73%

Description	Object Codes	Projected Year Totals (Form 011) (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	118,625,411.00	1.60%	120,519,559.00	2.79%	123,885,074.00
2. Federal Revenues	8100-8299	1,117,919.00	0.00%	1,117,919.00	0.00%	1,117,919.00
3. Other State Revenues	8300-8599	2,334,646.30	1.13%	2,360,990.19	.95%	2,383,421.89
4. Other Local Revenues	8600-8799	3,134,261.57	(44.05%)	1,753,594.57	(5.30%)	1,660,643.57
5. Other Financing Sources						
a. Transfers In	8900-8929	1,212,630.00	412.33%	6,212,630.00	17.71%	7,312,630.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,560,892.09)	1.62%	(28,006,298.01)	1.69%	(28,479,345.11)
6. Total (Sum lines A1 thru A5c)		98,863,975.78	5.15%	103,958,394.75	3.77%	107,880,343.35
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,809,599.86		50,832,219.87
b. Step & Column Adjustment				622,620.01		635,402.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				400,000.00		(1,124.59)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,809,599.86	2.05%	50,832,219.87	1.25%	51,466,498.03
2. Classified Salaries						
a. Base Salaries				16,835,356.96		17,109,773.26
b. Step & Column Adjustment				274,416.30		278,889.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,835,356.96	1.63%	17,109,773.26	1.63%	17,388,662.57
3. Employee Benefits	3000-3999	26,491,225.26	1.68%	26,936,009.12	3.65%	27,919,711.95
4. Books and Supplies	4000-4999	2,127,743.81	(1.48%)	2,096,319.03	(1.76%)	2,059,404.81
5. Services and Other Operating Expenditures	5000-5999	10,261,727.82	(2.30%)	10,026,175.82	(.04%)	10,021,738.82
6. Capital Outlay	6000-6999	31,038.88	4,088.30%	1,300,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	709,956.16	(4.79%)	675,930.04	5.83%	715,354.25
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,207,644.86)	(12.90%)	(1,051,912.81)	(24.66%)	(792,532.38)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		105,059,003.89	2.73%	107,924,514.33	.79%	108,778,838.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,195,028.11)		(3,966,119.58)		(898,494.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,701,955.69		13,506,927.58		9,540,808.00
2. Ending Fund Balance (Sum lines C and D1)		13,506,927.58		9,540,808.00		8,642,313.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,037,628.68		0.00		0.00
d. Assigned	9780	4,356,177.19		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	6,113,121.71		9,540,808.00		8,642,313.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,506,927.58		9,540,808.00		8,642,313.30
E. AVAILABLE RESERVES						
1. General Fund						
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	6,113,121.71		9,540,808.00		8,642,313.30
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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 (Sum lines E1a thru E2c)		6,113,121.71		9,540,808.00		8,642,313.30
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.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (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	2,675,804.00	0.00%	2,675,804.00	0.00%	2,675,804.00
2. Federal Revenues	8100-8299	15,467,796.85	(59.78%)	6,221,052.00	0.00%	6,221,052.00
3. Other State Revenues	8300-8599	20,254,524.70	(24.42%)	15,309,184.03	1.41%	15,525,625.20
4. Other Local Revenues	8600-8799	7,347,267.94	(8.45%)	6,726,715.38	0.00%	6,726,715.38
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	27,560,892.09	1.62%	28,006,298.01	1.69%	28,479,345.11
6. Total (Sum lines A1 thru A5c)		73,306,285.58	(19.60%)	58,939,053.42	1.17%	59,628,541.69
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,796,441.92		13,917,148.09
b. Step & Column Adjustment				171,705.56		173,964.34
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,999.39)		(2,487,101.52)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,796,441.92	.87%	13,917,148.09	(16.62%)	11,604,010.91
2. Classified Salaries						
a. Base Salaries				6,783,787.63		6,759,888.45
b. Step & Column Adjustment				110,575.75		110,186.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(134,474.93)		(90,854.96)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,783,787.63	(.35%)	6,759,888.45	.29%	6,779,219.66
3. Employee Benefits	3000-3999	13,742,123.50	1.84%	13,994,377.66	(3.94%)	13,442,502.18
4. Books and Supplies	4000-4999	7,802,041.92	(47.78%)	4,074,367.58	(16.40%)	3,406,282.83
5. Services and Other Operating Expenditures	5000-5999	18,471,885.88	(15.10%)	15,682,764.97	(12.51%)	13,720,151.13
6. Capital Outlay	6000-6999	8,380,914.13	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,731,862.00	0.00%	11,731,862.00	0.00%	11,731,862.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	964,679.21	(16.14%)	808,947.16	(32.06%)	549,566.73
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		81,673,736.19	(18.00%)	66,969,355.91	(8.56%)	61,233,595.44
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(8,367,450.61)		(8,030,302.49)		(1,605,053.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,417,853.70		22,050,403.09		14,020,100.60
2. Ending Fund Balance (Sum lines C and D1)		22,050,403.09		14,020,100.60		12,415,046.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	22,050,403.09		14,020,100.60		12,415,046.85
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (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)		22,050,403.09		14,020,100.60		12,415,046.85
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.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (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	121,301,215.00	1.56%	123,195,363.00	2.73%	126,560,878.00
2. Federal Revenues	8100-8299	16,585,715.85	(55.75%)	7,338,971.00	0.00%	7,338,971.00
3. Other State Revenues	8300-8599	22,589,171.00	(21.78%)	17,670,174.22	1.35%	17,909,047.09
4. Other Local Revenues	8600-8799	10,481,529.51	(19.09%)	8,480,309.95	(1.10%)	8,387,358.95
5. Other Financing Sources						
a. Transfers In	8900-8929	1,212,630.00	412.33%	6,212,630.00	17.71%	7,312,630.00
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)		172,170,261.36	(5.39%)	162,897,448.17	2.83%	167,508,885.04
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,606,041.78		64,749,367.96
b. Step & Column Adjustment				794,325.57		809,367.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				349,000.61		(2,488,226.11)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,606,041.78	1.80%	64,749,367.96	(2.59%)	63,070,508.94
2. Classified Salaries						
a. Base Salaries				23,619,144.59		23,869,661.71
b. Step & Column Adjustment				384,992.05		389,075.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(134,474.93)		(90,854.96)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,619,144.59	1.06%	23,869,661.71	1.25%	24,167,882.23
3. Employee Benefits	3000-3999	40,233,348.76	1.73%	40,930,386.78	1.06%	41,362,214.13
4. Books and Supplies	4000-4999	9,929,785.73	(37.86%)	6,170,686.61	(11.42%)	5,465,687.64
5. Services and Other Operating Expenditures	5000-5999	28,733,613.70	(10.53%)	25,708,940.79	(7.65%)	23,741,889.95
6. Capital Outlay	6000-6999	8,411,953.01	(84.55%)	1,300,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,441,818.16	(.27%)	12,407,792.04	.32%	12,447,216.25
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(242,965.65)	0.00%	(242,965.65)	0.00%	(242,965.65)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		186,732,740.08	(6.34%)	174,893,870.24	(2.79%)	170,012,433.49
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(14,562,478.72)		(11,996,422.07)		(2,503,548.45)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		50,119,809.39		35,557,330.67		23,560,908.60
2. Ending Fund Balance (Sum lines C and D1)		35,557,330.67		23,560,908.60		21,057,360.15
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	22,050,403.09		14,020,100.60		12,415,046.85
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,037,628.68		0.00		0.00
d. Assigned	9780	4,356,177.19		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (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	6,113,121.71		9,540,808.00		8,642,313.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,557,330.67		23,560,908.60		21,057,360.15
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,113,121.71		9,540,808.00		8,642,313.30
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)		6,113,121.71		9,540,808.00		8,642,313.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.27%		5.46%		5.08%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		8,207.97		8,177.06		8,184.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		186,732,740.08		174,893,870.24		170,012,433.49
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)		186,732,740.08		174,893,870.24		170,012,433.49
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,601,982.20		5,246,816.11		5,100,373.00
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)		5,601,982.20		5,246,816.11		5,100,373.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(6,700.39)	0.00	(242,965.65)				
Other Sources/Uses Detail					1,212,630.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	4,700.00	0.00	76,573.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,000.39	0.00	166,392.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,212,630.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	6,700.39	(6,700.39)	242,965.65	(242,965.65)	1,212,630.00	1,212,630.00		

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

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	8,407.65	8,393.33		
	Charter School	0.00	0.00		
	Total ADA	8,407.65	8,393.33	(.2%)	Met
1st Subsequent Year (2025-26)	District Regular	8,247.46	8,254.02		
	Charter School				
	Total ADA	8,247.46	8,254.02	.1%	Met
2nd Subsequent Year (2026-27)	District Regular	8,245.17	8,249.23		
	Charter School				
	Total ADA	8,245.17	8,249.23	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 changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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 district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 3B)	CALPADS/Projected		
Current Year (2024-25)				
District Regular	8,936.00	8,903.00		
Charter School				
Total Enrollment	8,936.00	8,903.00	(.4%)	Met
1st Subsequent Year (2025-26)				
District Regular	8,963.00	8,869.00		
Charter School				
Total Enrollment	8,963.00	8,869.00	(1.0%)	Met
2nd Subsequent Year (2026-27)				
District Regular	8,970.00	8,878.00		
Charter School				
Total Enrollment	8,970.00	8,878.00	(1.0%)	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the 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. Budget Adoption 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.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)			
District Regular	8,135	9,184	
Charter School			
Total ADA/Enrollment	8,135	9,184	88.6%
Second Prior Year (2022-23)			
District Regular	8,133	9,061	
Charter School			
Total ADA/Enrollment	8,133	9,061	89.8%
First Prior Year (2023-24)			
District Regular	8,255	8,955	
Charter School	0		
Total ADA/Enrollment	8,255	8,955	92.2%
Historical Average Ratio:			90.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.7%

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.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	8,208	8,903		
Charter School	0			
Total ADA/Enrollment	8,208	8,903	92.2%	Not Met
1st Subsequent Year (2025-26)				
District Regular	8,177	8,869		
Charter School				
Total ADA/Enrollment	8,177	8,869	92.2%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	8,185	8,878		
Charter School				
Total ADA/Enrollment	8,185	8,878	92.2%	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 is projecting the ADA/Enrollment to be similar to 2023-24.

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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2024-25)	119,524,588.00		
1st Subsequent Year (2025-26)	120,996,722.00	122,048,938.00	.9%	Met
2nd Subsequent Year (2026-27)	124,123,413.00	125,415,298.00	1.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2021-22)	75,879,816.54	
Second Prior Year (2022-23)	83,388,297.66	96,517,402.93	86.4%
First Prior Year (2023-24)	88,167,768.24	99,000,855.01	89.1%
	Historical Average Ratio:		88.2%

	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):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2024-25)	93,136,182.08		
1st Subsequent Year (2025-26)	94,878,002.25	107,924,514.33	87.9%	Met
2nd Subsequent Year (2026-27)	96,774,872.55	108,778,838.05	89.0%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2024-25)	6,908,746.00	16,585,715.85	140.1%	Yes
1st Subsequent Year (2025-26)	6,908,746.00	7,338,971.00	6.2%	Yes
2nd Subsequent Year (2026-27)	6,908,746.00	7,338,971.00	6.2%	Yes

Explanation:
(required if Yes)

Carry over is included in the 1st Interim budget.

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

Current Year (2024-25)	16,596,691.32	22,589,171.00	36.1%	Yes
1st Subsequent Year (2025-26)	16,818,090.20	17,670,174.22	5.1%	Yes
2nd Subsequent Year (2026-27)	17,056,601.96	17,909,047.09	5.0%	No

Explanation:
(required if Yes)

Carry over is included in the 1st Interim budget. Budget for the CA community Schools Partnership is also included.

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

Current Year (2024-25)	7,625,920.38	10,481,529.51	37.4%	Yes
1st Subsequent Year (2025-26)	7,574,607.73	8,480,309.95	12.0%	Yes
2nd Subsequent Year (2026-27)	7,567,447.83	8,387,358.95	10.8%	Yes

Explanation:
(required if Yes)

The reversal of Fair Market Value and Interest increased.

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

Current Year (2024-25)	5,634,450.77	9,929,785.73	76.2%	Yes
1st Subsequent Year (2025-26)	5,223,304.23	6,170,686.61	18.1%	Yes
2nd Subsequent Year (2026-27)	4,998,121.62	5,465,687.64	9.4%	Yes

Explanation:
(required if Yes)

When carry over is posted it is matched with expense budgets.

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

Current Year (2024-25)	18,244,557.61	28,733,613.70	57.5%	Yes
1st Subsequent Year (2025-26)	18,241,407.52	25,708,940.79	40.9%	Yes
2nd Subsequent Year (2026-27)	17,486,592.09	23,741,889.95	35.8%	Yes

Explanation:
(required if Yes)

When carry over is posted it is matched with expense budgets.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	31,131,357.70	49,656,416.36	59.5%	Not Met
1st Subsequent Year (2025-26)	31,301,443.93	33,489,455.17	7.0%	Not Met
2nd Subsequent Year (2026-27)	31,532,795.79	33,635,377.04	6.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	23,879,008.38	38,663,399.43	61.9%	Not Met
1st Subsequent Year (2025-26)	23,464,711.75	31,879,627.40	35.9%	Not Met
2nd Subsequent Year (2026-27)	22,484,713.71	29,207,577.59	29.9%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption 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:

Federal Revenue
(linked from 6A
if NOT met)

Carry over is included in the 1st Interim budget.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Carry over is included in the 1st Interim budget. Budget for the CA community Schools Partnership is also included.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

The reversal of Fair Market Value and Interest increased.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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 Supplies
(linked from 6A
if NOT met)

When carry over is posted it is matched with expense budgets.

Explanation:

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

When carry over is posted it is matched with expense budgets.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	5,225,782.59	5,300,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,700,000.00	

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)

8. CRITERION: Deficit Spending

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

¹Available 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.

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

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)	3.3%	5.5%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	1.8%	1.7%

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.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2024-25)	(6,195,028.11)	105,059,003.89	5.9%	Not Met
1st Subsequent Year (2025-26)	(3,966,119.58)	107,924,514.33	3.7%	Not Met
2nd Subsequent Year (2026-27)	(898,494.70)	108,778,838.05	.8%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District will review ongoing revenues and expenses to reduce deficit spending.

9. CRITERION: Fund and Cash Balances

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 Positive

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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	35,557,330.67	Met
1st Subsequent Year (2025-26)	23,560,908.60	Met
2nd Subsequent Year (2026-27)	21,057,360.15	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent 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 fiscal year.

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	23,978,861.11	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the 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

¹ 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.

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	8,208	8,177	8,185
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form 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?

No

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

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

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	186,732,740.08	174,893,870.24	170,012,433.49
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	186,732,740.08	174,893,870.24	170,012,433.49

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,601,982.20	5,246,816.11	5,100,373.00
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	5,601,982.20	5,246,816.11	5,100,373.00

10C. Calculating the District's Available Reserve Amount

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.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,113,121.71	9,540,808.00	8,642,313.30
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	6,113,121.71	9,540,808.00	8,642,313.30
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.27%	5.46%	5.08%
District's Reserve Standard (Section 10B, Line 7):	5,601,982.20	5,246,816.11	5,100,373.00
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

An audit penalty in the ELO Program will reduce the program's available budget. Form CEA may impact the district's budget if a waiver is not approved.

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 budget adoption by more than five percent?

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)

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)?

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(24,660,781.90)	(27,560,892.09)	11.8%	2,900,110.19	Not Met
1st Subsequent Year (2025-26)	(24,992,830.07)	(28,006,298.01)	12.1%	3,013,467.94	Not Met
2nd Subsequent Year (2026-27)	(25,321,981.41)	(28,479,345.11)	12.5%	3,157,363.70	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	1,212,630.00	1,212,630.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	3,859,153.74	6,212,630.00	61.0%	2,353,476.26	Not Met
2nd Subsequent Year (2026-27)	6,000,000.00	7,312,630.00	21.9%	1,312,630.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Subagreements budgets increased in 1st Interim. The higher expense budget in the General Fund caused an increase in contributions to routine restricted maintenance.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption 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:
(required if NOT met)

The transfers in were adjusted to meet the required reserves percentage.



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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required 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.

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. 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 postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	8	Bond Interest and Redemption	G.O. Bond Measure N	6,180,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Capital Lease/Energy Program	15	General Fund	Lease Financing	13,511,897
TOTAL:				19,691,897

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	999,181	772,431	760,181	812,181
Supp Early Retirement Program	590,156	590,156		
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Lease/Energy Program	595,023	622,474	677,930	715,354

Total Annual Payments:	2,184,360	1,985,061	1,438,111	1,527,536
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	No
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	n/a

2	OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
	a. Total OPEB liability	6,809,722.00	4,412,785.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	6,809,722.00	4,412,785.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		Jul 01, 2023

3	OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2024-25)		285,805.00
	1st Subsequent Year (2025-26)		320,906.00
	2nd Subsequent Year (2026-27)		320,906.00

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)	633,592.34	608,180.84
1st Subsequent Year (2025-26)		0.00
2nd Subsequent Year (2026-27)		0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	0.00	285,805.00
1st Subsequent Year (2025-26)		320,906.00
2nd Subsequent Year (2026-27)		320,906.00

d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	1,018	26
1st Subsequent Year (2025-26)		26
2nd Subsequent Year (2026-27)		26

4. Comments:

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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)
-
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
-
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
-

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
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:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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.

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	589.5	567.8	572.0	550.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

643,814

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

7. Amount included for any tentative salary schedule increases

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

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

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

1. Are costs of H&W benefit changes included in the 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

Yes	Yes	Yes
6,578,442	7,038,933	7,531,658
100.0%	100.0%	100.0%
5.4%	7.0%	7.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

--	--	--

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
794,832	804,767	814,827
1.3%	1.3%	1.3%

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Certificated (Non-management) Attrition (layoffs and retirements)

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?

No	No	Yes
No	No	No

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	447.5	479.0	479.0	478.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

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

If No, complete questions 6 and 7.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

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End Date:

--

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

273,788

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

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	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,611,030	3,863,802	4,134,268
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.4%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	439,117	446,275	453,549
3. Percent change in step & column over prior year	1.6%	1.6%	1.6%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	61.0	61.0	61.0	61.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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

2. Total cost of H&W benefits

793,477	849,020	908,451
---------	---------	---------

3. Percent of H&W cost paid by employer

100.0%	100.0%	100.0%
--------	--------	--------

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

5.4%	7.0%	7.0%
------	------	------

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

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

2. Cost of step & column adjustments

84,182	113,356	114,637
--------	---------	---------

3. Percent change in step and column over prior year

1.1%	1.1%	1.1%
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Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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

2. Total cost of other benefits

--	--	--

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

--	--	--

S9. Status of Other Funds

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button 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?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. 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?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- 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.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
