



Jill Southern, Superintendent

2024-25
First Interim Budget Report
Period: July 1, 2024 – October 31, 2024

Board Members

Juli Amodei
Lee McFarland
Joe Prian
Samuel Shalhoub
Tiffany Silva

TO: Board of Trustees

FROM: Jill Southern, Superintendent
Christie Cosme, Chief Business Official

RE: **2024-25 FIRST INTERIM REPORT NARRATIVE AND OVERVIEW**

The First Interim Report provides an opportunity for the first review of the District’s budget for Fiscal Year 2024-25. It is a time to adjust the budget based on the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dartboard Final Enacted Budget Version (attached), subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenues and expenditures. The First Interim Report covers the period of time from July 1 through October 31 and must be submitted to the County Office of Education no later than December 15.

The following narrative is presented in the same sequence as the accompanying 2024-25 First Interim General Fund Summary – Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance (SACS Form 01).

A. REVENUE

1 Property Tax/LCFF Revenue Limit

Anticipated secured property tax revenue is \$13.5 million and will be adjusted to reflect the most current estimates at Second Interim. Historically, the district has received more than anticipated at First Interim. The LCFF minimum guarantee or “hold harmless” amount to be received is \$623,045. In addition to *Basic Aid Status*, the district receives \$200 per ADA minimum amount for the Education Protection Act which was authorized by the voters under Proposition 30.

2 Federal Revenue

Federal Revenues received by the district include Special Ed, IDEA Mental Health and Title I, II and III entitlements. When compared to the original budget, federal revenues are lower by \$2,842.00. The revised projections are a result of the slight reduction to the Special Ed entitlement. The district is projected to receive \$326,493 in Unrestricted Federal funds.

3 Other State Revenue

State Revenue is projected to increase by \$663,428. The following chart depicts all the changes in state revenue.

Program Name	Amount
Expanded Learning Opportunities Program	192,551
Career Technical Incentive Grant	(6,014)
Golden State Pathways Grant	183,680
Prop 28 Arts & Music Grant	13,051
Agriculture Incentive Grant	820
H2S Transportation Reimbursement	257,117
Lottery	22,223
Total Change in State Revenues	\$663,428

4 Other Local Revenue

Other Local Revenues are projected to increase by \$546,919. The following chart depicts all the changes in local revenue.

Program Name	Amount
Leases and Rentals	260,000
Donations	47,097.22
K-16 Strong Work Force	126,310
Local Ed Medical Billing Reimbursement	95,742
Tuition	17,770
Total Change in Local Revenues	\$546,919

B. EXPENDITURES

1 Certificated Salaries

Expenditures for Certificated Staff are projected at \$5.8 million, reflecting a very slight decrease of \$1,929 compared to the original budget. These adjustments align with the actual payroll costs and encumbrances. All salary increases were reflected at budget adoption.

2 Classified Salaries

Expenditures for Classified Staff are projected at \$3.9 million, reflecting an increase of \$339,425 compared to the original budget. This increase is attributed to the addition of two Special Education Instructional Aides. These adjustments align with the actual payroll costs and encumbrances. All salary increases were reflected at budget adoption.

3 Employee Benefits

Expenditures for Employee Benefits are projected at \$4.5 million, reflecting an increase of \$138,575 compared to the original budget. This increase is attributed to the addition of two Special Education Instructional Aides as well as an increase to Health & Welfare Benefits. These adjustments align with the actual payroll costs and encumbrances as well as the increases in Classified staffing.

4 Materials and Supplies

Expenditures for Materials and Supplies are projected at \$1.1 million, and have been adjusted to accommodate carryover from the prior year. The budget sees an increase of \$174,494 of which \$77,889 are Restricted dollars. This increase is attributed to the purchase of new computers at Cambria Grammar School to upgrade the Computer Lab, Special Education Curriculum, as well as Chromebooks for the Grammar School.

5 Services and Other Operating Expenditures

A \$324,425 increase in Services and Other Operating Expenditures is attributed to higher costs related to contracted services for Special Education providers, professional services and legal fees and adjusting budgets as information becomes available.

6 Capital Outlay

A total combined increase of \$375,849 in Capital Outlay is attributed to the upgrade to the district's network as well as the purchase and installation of security cameras at all school sites and Print Shop equipment. Approximately \$89,000 was spent on the network upgrade and security cameras and \$286,000 on equipment for the Print Shop.

7 Other Outgo

An increase of \$195,733 in Other Outgo reflects the increase in the projected cost of placement for services provided outside of the district to our Special Education students. The cost of the MOU with San Luis Coastal and Cayucos is projected to increase as well.

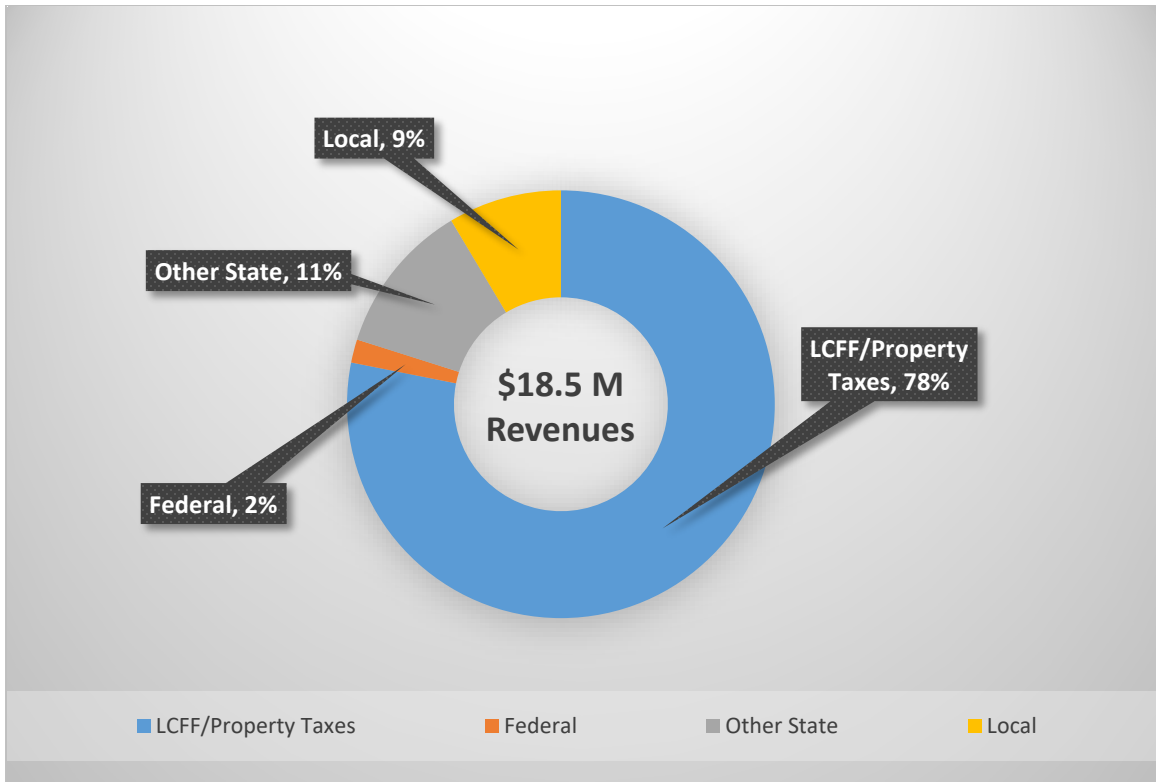
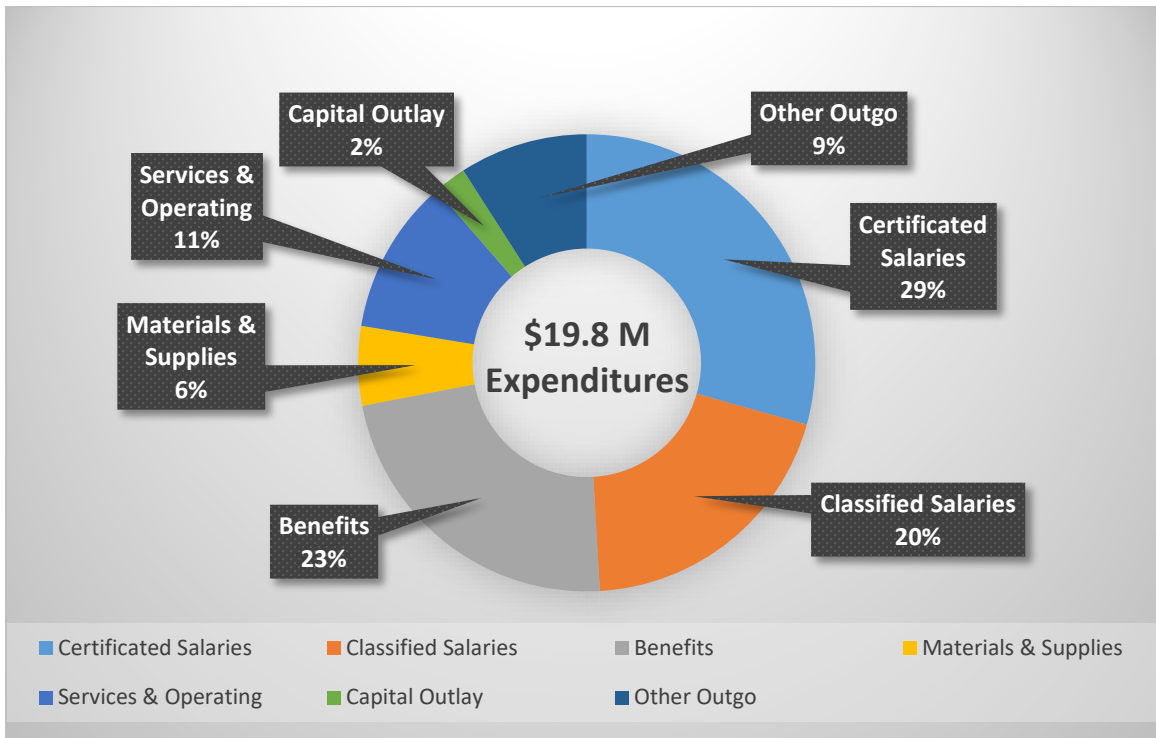
8 Transfers of Indirect Costs

There are no changes at First Interim.

GENERAL FUND SUMMARY

Revenues, Expenditures and Fund Balance – Unrestricted and Restricted Combined

Description	2024-25 Adopted Budget	2024-25 First Interim	Change
Revenues	\$17,306,418	\$18,521,956	\$1,215,537
Expenditures	\$18,325,623	\$19,872,196	\$1,546,573
Surplus/Deficit	(\$1,019,205)	(\$1,350,240)	\$331,035
Total Transfers	(\$208,741)	(900,326)	\$691,585
End Balance Gain/Loss	(\$1,227,946)	(\$2,250,566)	\$1,022,620
Beginning Fund Balance	\$4,862,672	\$6,474,103	
Ending Fund Balance	\$3,634,726	\$4,223,537	



Fund Balance

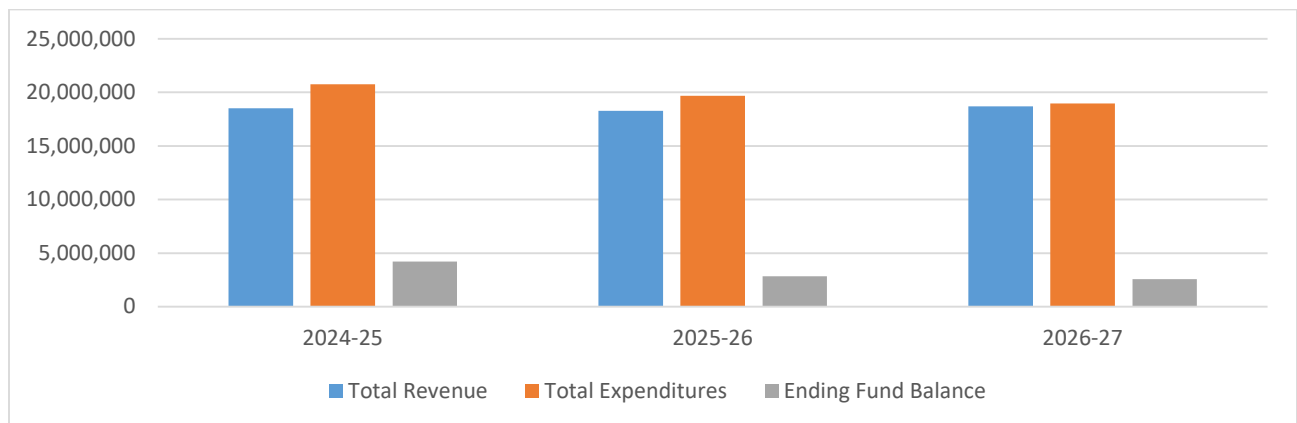
The projected Fund balance in the General Fund for the 2024-25 fiscal year is anticipated to be \$4.2 million reflecting an increase in \$588,811.

Components of the Ending Fund Balance

	Original Budget	First Interim Budget	Difference
Ending Fund Balance	\$5,246,157	\$4,223,536	(\$1,022,621)
Revolving Cash	\$10,000	\$10,000	\$0.00
Restricted	\$2,201,611	\$2,263,879	\$62,268
Committed	\$0.00	\$0.00	\$0.00
Assigned	\$0.00	\$0.00	\$0.00
Unassigned Reserves	\$3,044,546	\$1,959,656	(\$1,084,890)
State Required 4% Amount	\$741,375	\$830,901	\$89,526
CUSD Reserve %	9.43%	14.37%	4.94%

General Fund Multi Year Projections

Description	2024-25 Budget	2025-26 Projection	2026-27 Projection
Revenues	\$18,521,955	\$18,290,938	\$18,700,303
Expenditures	\$20,772,521	\$19,686,440	\$18,959,701
Surplus/Deficit	(\$2,200,566)	(\$1,395,502)	(\$259,398)
Total Transfers	\$0.00	\$0.00	\$0.00
Ending Balance Gain/Loss	\$0.00	\$0.00	\$0.00
Beginning Fund Balance	\$6,474,103	\$4,223,536	\$2,828,034
Ending Fund Balance	\$4,223,536	\$2,828,034	\$2,568,635



Cash Flow Analysis

Requirements are met as a cash flow analysis indicates that there will not be a negative cash flow balance at or before the end of the fiscal year.

Other Funds

Fund 08 – GASB 84-ASB

The Government Accounting Standard Board Statement No. 84 (GASB 84) requirements were established to improve identifications and fiduciary activity reported by state and local governments. Coast Unified School District ASB Accounts are tracked annually at the end of each year and posted to Fund 08. Funds continue to be held in the individual bank accounts as opposed to the county treasurer. Fund 08 has a balance of \$231,292.

Fund 13 – Cafeteria Fund

This fund is used to account separately for the federal, state and local resources to operate the food service program. At Budget adoption the projected contribution from General Fund to Fund 13 was \$208,741. At First Interim, we are estimating a district contribution to the Cafeteria Fund of \$140,326.

Fund 17 – Special Reserve

An increase of \$260,000 in Fund 17 is attributed to a one-time transfer from General Fund for funds received as a result of the sale of the district well easement. The current balance is \$764,568, none of which is being used to meet our required reserve limit. We estimate an ending fund balance of \$764,568.

Fund 25 – Capitol Facilities Fund (Developer Fees)

At First Interim the estimated fund balance for Fund 25 is \$20,200. We estimate an ending fund balance of \$20,200.

Fund 40 – Special Reserve Fund for Capital Outlay Projects

An increase of \$500,000 in Fund 40 is attributed to a Transfer from Fund 01 that was authorized by the board of trustees at the September 12, 2024 board meeting per Resolution 2024-25 #4 Resolution for Fund Transfer Authorization from Fund 01 (the CUSD General Fund) into Fund 40 (Special Reserve for Capital Outlay). The funds have been earmarked for facilities and grounds maintenance and replacement.

Recommended Action: Board Approve Positive Certification

Based on the information in the 2024-25 First Interim Budget Report, the Coast Unified School District maintains a positive cash flow and is able to meet all district obligations in the current budget and two subsequent fiscal years. The 2024-25 First Interim Report is a detailed and accurate representation of revenues and expenditures at this time.

The First Interim Report is presented in the state required format and record.

District Administration is presenting this narrative and overview for your review and consideration. We recommend that the Board of Trustees approve the **2024-25** First Interim Report as presented.

COAST UNIFIED SCHOOL DISTRICT
General Fund Revenues and Expenses
Budget vs. First Interim

CATEGORIES	2024-25 Budget			2024-25 First Interim			DIFFERENCE (Budget - 1st Interim)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit									
Federal	14,231,520	231,514	14,463,034	14,239,552	231,514	14,471,066	8,032	0.00	8,032
Other State	0.00	329,335	329,335	0.00	326,493	326,493	0.00	-2,842	-2,842
Local	108,351	1,365,693	1,474,044	108,351	2,029,121	2,137,472	0.00	663,428	663,428
	368,197	673,808	1,040,005	691,064	895,890	1,586,924	324,867	222,052	546,919
Total Revenues	14,706,068	2,600,350	17,306,418	15,038,968	3,482,988	18,521,956	332,899	882,638	1,215,537
Expenditures									
Certificated Salaries									
Classified Salaries	4,913,225	931,037	5,844,262	4,668,346	1,173,987	5,842,333	-244,879	242,950	-1,929
Employee Benefits	2,854,055	730,925	3,584,980	3,024,558	899,847	3,924,405	170,503	168,922	339,425
Books & Supplies	3,190,771	1,227,142	4,417,913	3,164,092	1,392,396	4,556,488	-26,679	165,254	138,575
Services & Operating	405,590	536,767	942,357	502,195	614,856	1,116,851	96,605	77,889	174,494
Capital Outlay	1,185,621	683,248	1,868,869	1,353,285	840,009	2,193,294	167,664	156,761	324,425
Other Outgo	44,650	38,000	82,650	157,276	301,223	458,499	112,626	283,223	375,849
Indirect Cost	836,944	774,000	1,610,944	836,944	969,733	1,806,677	0.00	195,733	195,733
	-94,609	68,257	-26,352	-84,609	68,257	-26,352	0.00	0.00	0.00
Total Expenditures	13,336,247	4,989,376	18,325,623	13,612,088	6,260,108	19,872,196	275,841	1,270,732	1,546,573
Other Sources/ Uses									
Transfers In/ Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out/Uses	-208,741	0.00	-208,741	-800,326	0.00	-900,326	-691,585	0.00	-691,585
Contributions	-2,454,054	2,454,054	0.00	-2,904,417	2,904,417	0.00	-450,363	450,363	0.00
Change Fund Balance	-1,292,974	65,028	-1,227,946	-2,377,863	127,296.82	-2,250,566	-1,084,890	0.00	-1,022,621
Beginning Balance	2,704,144	2,158,528	4,862,672	4,337,520	2,136,583	6,474,103			
Audit Adjustment	0.00	0.00	0.00	0.00	0.00	0.00			
Net Change	-1,292,974	65,028	-1,227,946	-2,377,863	127,297	-2,250,566			
Ending Balance	1,411,170	2,223,556	3,634,726	1,959,657	2,263,880	4,223,537			
4% Reserve Level	741,375			830,901					
Actual Reserve Level	7.61%			9.43%					

COAST UNIFIED SCHOOL DISTRICT

General Fund Revenues and Expenses

Multi-Year Projection Recap

CATEGORIES	2024-25 MYP			2025-26 MYP			2026-27 MYP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	14,239,552	231,514	14,471,066	14,772,259	236,144	15,008,403	15,334,628	240,867	15,575,495
Federal	0.00	326,493	326,493	0.00	301,429	301,429	0.00	306,577	306,577
Other State	108,351	2,028,121	2,137,472	108,590	1,705,857	1,814,447	106,393	1,702,251	1,808,644
Local	691,084	895,860	1,586,924	342,351	824,309	1,166,660	276,362	733,228	1,009,590
Total Revenues	15,038,968	3,482,988	18,521,956	15,223,200	3,067,740	18,290,940	15,717,382	2,982,923	18,700,306
Expenditures									
Certificated Salaries	4,668,346	1,173,987	5,842,333	4,751,527	1,160,291	5,911,818	4,828,495	1,170,032	5,998,527
Classified Salaries	3,024,558	899,847	3,924,405	3,140,540	923,119	4,063,659	3,217,109	944,539	4,161,648
Employee Benefits	3,164,092	1,392,396	4,556,488	3,266,242	1,416,732	4,682,974	3,312,296	1,454,525	4,766,821
Books & Supplies	502,195	614,656	1,116,851	450,000	400,000	850,000	400,000	200,000	600,000
Services & Operating	1,353,285	840,009	2,193,294	1,380,350	700,000	2,080,350	1,407,957	500,000	1,907,957
Capital Outlay	157,276	301,223	458,499	0.00	275,000	275,000	0.00	100,000	100,000
Other Outgo	836,944	969,733	1,806,677	836,944	900,000	1,736,944	836,944	500,000	1,336,944
Indirect Cost	-84,609	68,257	-26,352	-84,609	70,305	-24,304	-84,609	72,404	-22,205
Total Expenditures	13,612,088	6,260,108	19,872,196	13,730,994	5,845,447	19,576,441	13,908,192	4,941,500	18,849,692
Other Sources/ Uses									
Transfers In/ Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out/Uses	-900,326	0.00	-900,326	-110,000	0.00	-110,000.00	-110,000	0.00	-110,000.00
Contributions	-2,904,417	2,904,417	0.00	-513,828	513,828	0.00	-1,958,589	1,958,589	0.00
Change Fund Balance	-2,377,863	127,297	-2,250,566	868,377	-2,263,878	-1,395,501	-259,398	0	-259,386
Beginning Balance	4,337,520	2,136,593	6,474,103	1,959,657	2,263,880	4,223,537	2,828,034	2	2,828,036
Audit Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Change	-2,377,863	127,297	-2,250,566	868,377	-2,263,878	-1,395,501	-259,398	0.00	-259,398
Ending Balance	1,959,657	2,263,880	4,223,537	2,828,034	2	2,828,036	2,568,636	2	2,568,637
4% Reserve Level	830,901			787,458			758,388		
Actual Reserve Level	9.43%			14.37%			13.55%		

SSC School District and Charter School Financial Projection Dartboard 2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 ¹	2024-25 ²	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,043	—	—	\$316
2024-25 Adjusted Base Grants ³	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ⁴	\$3,077	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2023-24	2024-25	2025-26	2026-27	2027-28
California CPI	3.46%	3.23%	2.86%	2.81%	2.85%
California Lottery	Unrestricted per ADA	\$211	\$191	\$191	\$191
	Restricted per ADA	\$102	\$82	\$82	\$82
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant (Charter) ⁵	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Interest Rate for Ten-Year Treasuries	4.26%	3.89%	3.58%	3.60%	3.50%
CalSTRS Employer Rate ⁶	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁷	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁸	\$16.00	\$16.50	\$17.00	\$17.40	\$17.80

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2024-25 fiscal year

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁶California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁷Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁸Minimum wage rates are effective January 1 of the respective year.

LCOFF CALCULATOR

75465

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

11/12/2024

Projection Date

LEA: Coast Unified

Projection Title: 2024-25 First Interim

Created by: Christie Coome

Email: christie.coome@coastunified.net

Phone: 805-924-2926

	PT3	PT2	PT1	CY	CV1	CV2	CV3	CV4
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (provided as calculated by the Department of Finance, DOF)	5.07%	13.28%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2023-24 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,494
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814307%	21.98880689%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Coast Unified (75465)

2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29

(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

(a) GENERAL QUESTIONS

Is your district required to transfer in-lieu taxes to a charter school?
Does your district have a necessary small school?

NO
NO

(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

Did your district meet the requirements of funding?

YES
YES

(c) PROPERTY TAXES

C-1 A-6 Estimated Property Taxes (excluding RDA)

B-5 Redevelopment Agency Local Revenue

Less In-Lieu Property Tax Transfer

Total Local Revenue

\$ 11,470,962	\$ 12,260,975	\$ 12,928,805	\$ 13,518,475	\$ 14,059,364	\$ 14,620,884		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ (16,176)	\$ (9,815)	\$ (18,396)	\$ -	\$ -	\$ -		
\$ 11,404,806	\$ 12,251,160	\$ 12,910,409	\$ 13,518,475	\$ 14,059,364	\$ 14,620,884	\$ -	\$ -

(d) OTHER LCFF ADJUSTMENTS

If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties schedule. Adjustments can be positive or negative.

Miscellaneous Adjustments

Minimum State Aid Adjustments

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

(e) UNDUPLICATED PUPIL PERCENTAGE

A-1.2 / A-3.2 District Enrollment (second prior year)

A-3.1 / A-3.1 District Enrollment (first prior year)

A-3.1 / A-3 District Enrollment

A-2.2 / A-4.2 COE Enrollment (second prior year)

A-2.1 / A-4.1 COE Enrollment (first prior year)

A-2 / A-4 COE Enrollment

Total Enrollment

B-3.2 / B-3.2 District Unduplicated Pupil Count (second prior year)

B-3.1 / B-3.1 District Unduplicated Pupil Count (first prior year)

B-3.1 / B-3 District Unduplicated Pupil Count

B-2.2 / B-4.2 COE Unduplicated Pupil Count (second prior year)

B-2.1 / B-4.1 COE Unduplicated Pupil Count (first prior year)

B-2 / B-4 COE Unduplicated Pupil Count

Total Unduplicated Pupil Count

Single Year Unduplicated Pupil Percentage

Unduplicated Pupil Percentage (%)

582	536						
536	495						
495	485	487	483	456	438	425	
1	1						
1	1						
1	1	2	2	2	2	2	
496	486	489	485	458	440	427	
453	412						
412	394						
384	365	417	420	388	372	361	
1	1						
1	1						
1	1	1	1	1	1	1	
385	366	418	421	389	373	362	
77.62%	75.31%	85.48%	86.85%	84.85%	84.84%	84.84%	0.00%
77.48%	76.63%	79.47%	82.55%	85.74%	85.55%	84.84%	0.00%

Coast Unified (75465)

2021-22 2022-23 2023-24 2024-25 2025-26 2026-27 2027-28 2028-29

(F) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for this Transitional Kindergarten Add-on ONLY:

0-10	TK (Commencing in 2022-23)	10.87	10.70	21.63	18.80	21.63	21.50
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ADA used for Base, Supplemental and Concentration Grant Calculations:

Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.

Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)

B-4, D-5	Grades TK-3	121.12	127.78	127.80	131.60	124.08	113.74	119.04
	Grades 4-6	114.03	97.93	97.78	86.48	85.54	87.42	86.48
	Grades 7-8	69.45	72.82	78.36	78.96	63.92	57.94	59.22
	Grades 9-12	163.97	146.74	151.98	156.08	115.40	153.22	144.76
	TOTAL CURRENT YEAR ADA	468.57	445.27	455.72	454.02	388.64	411.72	399.50

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

D-9, E-1	Grades TK-3							
	Grades 4-6							
	Grades 7-8							
	Grades 9-12							
	TOTAL NPS-CDS (Annual)							

District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary TK, & Open Enrollment)
(For calculating EPA only this ADA is not included in the LCFF funding calculation).

	DISTRICT TOTAL	468.57	445.27	455.72	454.02	388.64	411.72	399.50
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County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

E-2, E-3	Grades TK-3	1.09	0.98	0.10	0.94	0.94	0.94	0.94
	Grades 4-6		0.09	0.94	0.94	0.94	0.87	0.87
	Grades 7-8			0.87	0.87	0.87	0.87	0.87
	Grades 9-12							
	COUNTY TOTAL	1.09	1.07	1.91	1.81	1.81	1.81	1.81

RATIO: District ADA-to-Enrollment

RATIO: County ADA-to-Enrollment

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Cost Unified (75665) - 2024-25 First Interim

11/12/2024

DETAILED ADA CALCULATION

Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)		2018-19 ADA	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3		Non Applicable	164.65	164.65	164.65	121.12	121.12	121.12	127.78	127.60	131.60	124.08
Grades 4-6		Until 2022-23	120.56	120.56	120.56	114.03	114.03	114.03	97.93	97.78	86.48	85.54
Grades 7-8		Certification	80.10	80.10	80.10	69.45	69.45	69.45	78.36	78.96	78.96	63.92
Grades 9-12			185.61	185.61	185.61	163.97	163.97	163.97	146.74	151.98	151.98	115.10
LCFF Subtotal			550.92	550.92	550.92	468.57	468.57	468.57	445.27	455.72	454.02	388.64
NCS												
Combined Subtotal			550.92	550.92	550.92	468.57	468.57	468.57	445.27	455.72	454.02	388.64
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)		2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA	
Grades TK-3		Non Applicable	164.65	164.65	121.12	121.12	121.12	127.78	127.60	131.60	124.08	113.74
Grades 4-6		Until 2022-23	120.56	120.56	114.03	114.03	114.03	97.93	97.78	86.48	85.54	87.42
Grades 7-8		Certification	80.10	80.10	69.45	69.45	69.45	78.36	78.96	78.96	63.92	57.34
Grades 9-12			185.61	185.61	163.97	163.97	163.97	146.74	151.98	151.98	115.10	153.22
LCFF Subtotal			550.92	550.92	468.57	468.57	468.57	445.27	455.72	454.02	388.64	411.72
NCS												
Combined Subtotal			550.92	550.92	468.57	468.57	468.57	445.27	455.72	454.02	388.64	411.72
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)		2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA		
Grades TK-3		164.65	121.12	121.12	127.78	127.60	131.60	124.08	109.04	109.04	115.62	115.62
Grades 4-6		120.56	114.03	114.03	97.93	97.78	86.48	85.54	87.42	86.48	86.48	86.48
Grades 7-8		80.10	69.45	69.45	72.82	73.36	78.96	78.96	63.92	66.74	66.74	60.16
Grades 9-12		185.61	163.97	163.97	146.74	151.98	151.98	141.35	141.77	141.77	137.89	137.89
LCFF Subtotal		550.92	468.57	468.57	445.27	455.72	455.72	388.64	411.72	411.72	399.50	399.50
NCS												
Combined Subtotal		550.92	468.57	468.57	445.27	455.72	455.72	388.64	411.72	411.72	399.50	399.50
Net Adjustment to Prior Year ADA for Charter Shift												
Second Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift												
Prior Year Net Increase/(decrease) to prior year ADA due to Charter School Shift												
Second prior year charter school shift percentage												
Prior year charter school shift percentage												
Prior Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23												
Grades TK-3		Non Applicable	150.14	137.85	125.50	125.50	125.50	125.50	128.99	127.76	123.14	115.62
Grades 4-6		Until 2022-23	118.38	110.84	103.25	103.25	103.25	103.25	94.06	89.93	86.48	86.48
Grades 7-8			76.55	74.12	73.54	73.54	73.54	73.54	76.71	78.75	86.48	86.48
Grades 9-12			178.40	165.44	154.23	154.23	154.23	151.90	151.90	141.35	141.77	137.89
LCFF Subtotal			523.47	488.25	456.52	456.52	456.52	451.66	432.79	432.79	418.13	399.95
NCS												
Combined Subtotal			523.47	488.25	456.52	456.52	456.52	451.66	432.79	432.79	418.13	399.95
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average												
Current Year ADA												
Grades TK-3		121.12	127.78	127.60	131.60	131.60	131.60	131.60	124.08	113.74	109.04	-
Grades 4-6		114.03	97.93	97.78	86.48	86.48	86.48	86.48	87.42	86.48	86.48	-
Grades 7-8		69.45	72.82	78.36	78.96	78.96	78.96	78.96	63.92	57.34	59.22	-
Grades 9-12		163.97	146.74	151.98	151.98	151.98	151.98	151.98	144.76	144.76	144.76	-
LCFF Subtotal		468.57	445.27	455.72	454.02	454.02	454.02	454.02	411.72	399.50	399.50	-
NCS												
Combined Subtotal		468.57	445.27	455.72	454.02	454.02	454.02	454.02	411.72	399.50	399.50	-
Change in LCFF ADA (excludes NCS ADA)		(82.35)	(23.30)	10.45	(1.70)	(1.70)	(1.70)	(1.70)	23.08	(12.22)	(12.22)	(399.50)
		Decline	Decline	Increase	Decline	Decline	Decline	Decline	Increase	Decline	Decline	Decline

Cogn Unified (75465) - 2024-25 First Interim

11/12/2024

DETAILED ADA CALCULATION

Funded LCOFF ADA (greater of current year, prior year or 3-prior year average)

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Grades TK-3	164.65	150.14	137.85	125.50	131.60	127.76	123.14	115.62
Grades 4-6	120.56	118.98	110.84	103.25	86.48	89.93	86.48	86.48
Grades 7-8	80.10	76.55	74.12	73.54	78.96	73.75	66.74	60.16
Grades 9-12	185.61	178.40	165.44	154.23	156.98	141.35	141.77	137.69
Subtotal	550.92	523.47	488.25	456.52	454.02	432.79	418.13	399.95
Prior Year								
3PY Average								

Funded NSS ADA

Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-

NPS, COS, & COE Operational

Grades TK-3	1.09	0.98	0.10	-	-	-	-	-
Grades 4-6	-	0.09	0.94	0.94	0.94	0.94	0.94	-
Grades 7-8	-	-	0.87	0.87	0.87	0.87	0.87	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.09	1.07	1.91	1.81	1.81	1.81	1.81	-

ACTUAL ADA (Current Year Only)

Grades TK-3	122.21	128.76	127.70	131.60	124.08	113.74	109.04	-
Grades 4-6	114.09	98.02	98.72	87.42	86.48	88.36	87.42	-
Grades 7-8	69.45	72.82	79.23	79.83	64.79	58.21	60.09	-
Grades 9-12	163.97	146.74	151.98	156.98	115.10	153.22	144.76	-
Total Actual ADA	469.66	446.34	457.63	455.83	390.45	413.53	401.31	-

TOTAL FUNDED ADA, LCOFF & NSS

Grades TK-3	165.74	151.12	137.95	125.50	131.60	127.76	123.14	115.62
Grades 4-6	120.56	118.47	111.78	104.19	87.42	90.87	87.42	86.48
Grades 7-8	80.10	76.55	74.99	74.41	78.83	74.62	67.61	60.16
Grades 9-12	185.61	178.40	165.44	154.23	156.98	141.35	141.77	137.69
Total Funded ADA	552.01	524.54	490.16	458.33	455.83	434.80	419.94	399.95
Prior Year	82.35	78.20	32.53	2.50	65.39	21.07	18.63	399.95

Funded Difference (Funded ADA less Actual ADA)

FUNDED ADA for the Transitional Kindergarten Add-on

Current Year TK ADA

	-	10.87	10.70	21.62	18.80	21.62	23.50	-
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LOCAL CONTROL FUNDING FORMULA

LOFF ENTITLEMENT CALCULATION

Calculation Factors		COLA & Automation		Base Grant		Unutilized	
Prior Year		Automation		Proportion		Proportion	
		5.07%		0.00%		77.48%	
		77.48%		77.48%		77.48%	
Grades TK-3	ADA	165.74	\$ 8,093	\$ 842	\$ 1,385	\$ 1,906	\$ 1,906
Grades 4-6	ADA	120.56	\$ 8,215	\$ 1,273	\$ 1,273	\$ 1,200	\$ 1,200
Grades 7-8	ADA	80.10	\$ 8,458	\$ 1,311	\$ 1,311	\$ 1,236	\$ 1,236
Grades 9-12	ADA	185.61	\$ 9,802	\$ 255	\$ 1,558	\$ 1,470	\$ 1,470
Subtotal: Necessary Small School ADA and Funding							
Total Base, Supplemental, and Concentration Grant			\$ 4,828,569	\$ 186,884	\$ 777,194	\$ 732,857	\$ 6,525,504
NCS Allowance							
TOTAL BASE		552.01	\$ 4,828,569	\$ 186,884	\$ 777,194	\$ 732,857	\$ 6,525,504
ADD ONE:							
Targeted Instructional Improvement Block Grant							\$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)							\$ 215,916
Small School District Bus Replacement Program (COLA added commencing 2023-24)							
Traditional Kindergarten (Commencing 2022-23)							
ECONOMIC RECOVERY TARGET PAYMENT							
LOFF Entitlement Before Adjustments							\$ 1,318,817
Miscellaneous Adjustments							\$ 8,095,846
ADJUSTED LOFF ENTITLEMENT							\$ 8,095,846
Local Revenue (including IDA)							\$ (11,404,805)
Gross State Aid							\$ -
Education Protection Account Entitlement							\$ (110,402)
Net State Aid							\$ -

MINIMUM STATE AND CALCULATION

	12-13 Rate	2021-22 ADA	Minimum State Aid	12-13 Rate	2022-23 ADA	Minimum State Aid
2012-13 RJ/Charter Gan BG adjusted for ADA	\$ 7,250.25	552.01	\$ 3,991,170	\$ 7,250.25	524.54	\$ 3,792,555
2012-13 NSS Allowance (deficit)	\$			\$		
Minimum State Aid Adjustments						
Less Current Year Property Taxes/In-Lieu						
Less Education Protection Account Entitlement						
Subtotal State Aid for Historical RJ/Charter General BG			(11,404,806)			(12,251,160)
Categorical Minimum State Aid			(110,402)			(104,908)
Charter School Categorical Block Grant adjusted for ADA			623,045			623,045
Minimum State Aid Guarantee Before Promotion Factor			\$ 623,045			\$ 623,045
Promotion Factor						
Minimum State Aid Guarantee			\$ 623,045			\$ 623,045
QUARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						
Minimum State Aid plus Property Taxes Including RDA Offset						
Minimum State Aid Prior to Offset						
Total Minimum State Aid with Offset						
State Aid Before Additional State Aid			\$ 623,045			\$ 623,045
ADDITIONAL STATE AID						
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			\$ 623,045			\$ 623,045
LCFF Entitlement, excludes Categorical NSA and before CDE transfer, Choice & Charter Supplemental Change Over Prior Year			\$ 623,045			\$ 623,045
LCFF Entitlement Per ADA (excluding Categorical NSA)			\$ 8,095,946	6.03%	487,920	\$ 8,583,766
Per-ADA Change Over Prior Year			\$ 14,666	11.58%	1,688	16,354
Basic Aid Status (school districts only)						
LCFF SOURCES INCLUDING EXCESS TAXES			Basic Aid			Basic Aid
State Aid			2021-22			2022-23
Education Protection Account			\$ 623,045			\$ 623,045
Property Taxes Net of In-Lieu Transfers			130,402	0.00%		104,908
Charter In-Lieu Taxes			11,404,806	7.42%	846,554	12,251,160
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			\$ 12,158,253	6.97%	846,554	\$ 12,979,113

Coast Unified (25465) - 2024-25 First Interim									
LOCAL CONTROL FUNDING FORMULA									
LOFF ENTITLEMENT CALCULATION									
Calculation Factors	COIA & Augmentation	Base Grant	Unallocated Pupil Percentage	COIA & Augmentation	Base Grant	Unallocated Pupil Percentage	COIA & Augmentation	Base Grant	Unallocated Pupil Percentage
	8.22%	0.00%	79.47%	1.07%	0.00%	82.55%	1.07%	0.00%	82.55%
Grades TK-3	ADA	Grade Span	Supplemental	ADA	Grade Span	Supplemental	ADA	Grade Span	Supplemental
Grades 4-6	117.85	9,919	1,741	125.50	10,025	1,827	125.50	10,025	1,827
Grades 7-8	111.78	10,069	1,600	104.19	10,177	1,680	104.19	10,177	1,680
Grades 9-12	74.99	10,367	1,648	74.41	10,478	1,780	74.41	10,478	1,780
Subtract Necessary Small School ADA and Funding	165.44	12,015	1,959	154.23	12,144	2,057	154.23	12,144	2,057
Total Base, Supplemental, and Concentration Grant									
NSS Allowance	\$ 5,259,022	\$ 198,981	\$ 866,700	\$ 4,971,117	\$ 179,683	\$ 850,389	\$ 4,971,117	\$ 179,683	\$ 850,389
TOTAL BASE	490.16	\$ 3,259,022	\$ 866,700	458.33	\$ 1,796,833	\$ 850,389	458.33	\$ 1,796,833	\$ 850,389
AUD QWS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation (COIA added commencing 2023-24)									
Small School District Bus Replacement Program (COIA added commencing 2023-24)									
Transitional Kindergarten (commencing 2022-23)									
ECONOMIC RECOVERY TARGET PAYMENT									
LOFF Entitlement Before Adjustments									
Miscellaneous Adjustments									
ADJUSTED LOFF ENTITLEMENT									
Local Revenue (excluding RDA)									
Great State Aid									
Education Protection Account Entitlement									
Net State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (defunded)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Less Education Protection Account Entitlement									
Subtotal State Aid for Historical RL/Charter General BG									
Categorical Minimum State Aid									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LOFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
State Aid Before Additional State Aid									
ADDITIONAL STATE AID									
LOFF State Aid Adjusted for Minimum State Aid Guarantee									
LOFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier									
Change Over Prior Year									
LOFF Entitlement Per ADA (excluding Categorical MSA)									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LOFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LOFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									

LOCAL CONTROL FUNDING FORMULA

LOFF ENTITLEMENT CALCULATION

Calculation Factors	COLA & Base Grant				Unduplicated			
	Augmentation		Proportion		Pupil Percentage		Concentration	
Prior Year	2.93%	0.00%	85.74%	85.74%	3.06%	0.00%	85.55%	85.55%
Grades TK-3	ADA	Base	Grade Span	Supplemental	ADA	Base	Grade Span	Supplemental
Grades 4-5	131.60	\$ 10,319	\$ 1,073	\$ 1,954	127.76	\$ 10,637	\$ 1,106	\$ 2,932
Grades 6-8	87.42	10,475		1,786	90.87	10,798		2,009
Grades 9-12	79.83	10,785		1,849	74.62	11,117		1,848
Subtract Necessary Small School ADA and Funding	156.98	12,500	325	2,139	341.35	12,885	385	2,902
Total Base, Supplemental, and Concentration Grant								
MS Allowance		\$ 5,096,922	\$ 192,226	\$ 906,983		\$ 4,991,043	\$ 188,655	\$ 886,247
TOTAL BASE	455.83	\$ 5,096,922	\$ 192,226	\$ 906,983	434.60	\$ 4,991,043	\$ 188,655	\$ 886,247
ADD OMS:								
Targeted Instructional Improvement Block Grant								
Home-to-School Transportation (COLA addendum 2023-24)								
Small School District Bus Replacement Program (COLA addendum 2023-24)								
Transitional Kindergarten (addendum 2023-25)								
ECONOMIC RECOVERY TARGET PAYMENT	TK ADA	18.80	TK Add-on rate	\$ 9,167.00	TK ADA	21.62	TK Add-on rate	\$ 9,265.00
LCFF Entitlement Before Adjustments								
Miscellaneous Adjustments								
ADJUSTED LCFF ENTITLEMENT								
Local Revenue (including RDA)								
Grass State Aid								
Education Protection Account Entitlement								
Net State Aid								

MINIMUM STATE AID CALCULATION

	12-13 Rate	2025-26 ADA	Minimum State Aid	12-13 Rate	2025-27 ADA	Minimum State Aid
2012-13 RI/Charter Gen BG adjusted for ADA	\$ 7,230.25	455.83	\$ 3,285,765	\$ 7,230.25	494.60	\$ 3,142,267
2012-13 NYS Allowance (deducted)	\$ -	-	-	\$ -	-	-
Minimum State Aid Adjustments						
Less Current Year Property Taxes/In-Lieu			(14,059,364)			(14,620,884)
Less Education Protection Account Entitlement			(91,186)			(86,920)
Subtotal State Aid for Historical RI/Charter General BG			\$ 623,045			\$ 623,045
Categorical Minimum State Aid			\$ 623,045			\$ 623,045
Charter School Categorical Block Grant adjusted for ADA			\$ 623,045			\$ 623,045
Minimum State Aid Guarantee Before Priorization Factor			\$ 623,045			\$ 623,045
Priorization Factor			0.00%			0.00%
Minimum State Aid Guarantee			\$ 623,045			\$ 623,045
CHARTER SCHOOL MINIMUM STATE AID OFFSET			-			-
LCFF Entitlement			-			-
Minimum State Aid plus Property Taxes Including ADA Offset			-			-
Minimum State Aid Prior to Offset			-			-
Total Minimum State Aid with Offset			-			-
State Aid Before Additional State Aid			\$ 623,045			\$ 623,045
ADDITIONAL STATE AID			\$ 623,045			\$ 623,045
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			\$ 623,045			\$ 623,045
LCFF Entitlement, excludes Categorical MSA and before CDE transfer, Choice & Charter Supplier Change Over Prior Year	3.84%	320,382	\$ 8,910,006	-1.57%	(139,916)	\$ 8,770,090
LCFF Entitlement Per ADA (excluding Categorical MSA)			19,547			20,180
Per-ADA Change Over Prior Year	4.41%	826		3.24%	633	
Base Aid Status (school districts only)			Basic Aid			Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid			2025-26			2025-27
Education Protection Account	0.00%		\$ 623,045	0.00%	Increase	\$ 623,045
Property Taxes Net of In-Lieu Transfers	4.00%	540,889	91,186	3.99%	561,520	86,520
Charter In-Lieu Taxes	0.00%		14,059,364	0.00%		14,620,884
Total LCFF (Excludes Base Aid Choice and Base Aid Supplemental Funding)	3.80%	540,889	\$ 14,773,575	3.80%	561,520	\$ 14,980,940

Grant Unfilled (75465) - 2024-25 first interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Assurmention	Base Grant	Grade Span	Supplemental	Concentration	Unduplicated Pupil Percentage	COLA & Assurmention	Base Grant	Grade Span
	3.30%	0.00%				84.84%	3.25%	0.00%	
	SPY Average						SPY Average		
Grades TK-3	123.14	\$ 10,988	\$ 1,143	\$ 2,058	\$ 2,353	\$ 2,057,021	115.62	\$ 11,350	\$ 1,180
Grades 4-6	87.42	11,154		1,893	2,109	1,529,062	86.48	11,521	
Grades 7-9	67.61	11,484		1,949	2,227	1,058,775	60.16	11,862	
Grades 9-12	141.77	13,510	946	2,517	2,649	2,640,022	137.69	13,748	357
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant	\$ 4,991,537	\$ 389,801	\$ 879,169	\$ 1,004,973	\$ 7,065,480		\$ 4,915,203	\$ 385,587	\$ 5,100,790
NSS Allowance									
TOTAL BASE	419.94	\$ 4,991,537	\$ 389,801	\$ 879,169	\$ 1,004,973	\$ 7,065,480	389.95	\$ 4,915,203	\$ 385,587
ADD ONE:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation (COLA added commencing 2023-24)									
Small School District Bus Replacement Program (COLA added commencing 2023-24)									
Transitional Kindergarten (Commencing 2022-23)									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments									
Miscellaneous Adjustments									
ADJUSTED LCFF ENTITLEMENT									
Local Revenue (including RDA)									
Gross State Aid									
Education Protection Account Entitlement									
Net State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deflected)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Less Education Protection Account Entitlement									
Subtotal State Aid for Historical RL/Charter General BG									
Categorical Minimum State Aid									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Provision Factor									
Provision Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
State Aid Before Additional State Aid									
ADDITIONAL STATE AID									
LCFF State Aid, adjusted for Minimum State Aid Guarantee									
LCFF Entitlement, excludes Categorical MSA and before CDE transfer, Choice & Charter Supplier									
Change Over Prior Year									
LCFF Entitlement Per ADA (excluding Categorical MSA)									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING GROSS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									

Coast Unified (25465) - 2024-25 First Interim

11/12/24

EDUCATION PROTECTION ACCOUNT

	Calculated* 2021-22	CDE P-2 Certification* 2022-23	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	552.01	524.54	524.54	490.16	490.16	458.33	455.83	434.60	419.94	399.95
A-2 Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 110,402	\$ 104,908	\$ 104,908	\$ 98,032	\$ 98,032	\$ 91,666	\$ 91,166	\$ 86,920	\$ 83,988	\$ 79,990
EPA PROPORTIONATE SHARE CAP										
B-8-7 2012-13 Deficit Base RI/Charter Rate (adjusted for COLA eff. 21/22)	\$ 8,305.52	\$	\$ 8,850.36	\$ 9,577.86	\$ 9,577.86	\$ 9,680.34	\$ 9,963.97	\$ 10,270.86	\$ 10,609.80	\$ 10,959
B-8 Current Year Funded ADA, excluding NSS	552.01		524.54	490.16	490.16	458.33	455.83	434.60	419.94	399.95
B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	79.60		84.82	91.79	91.79	92.77	93.76	94.76	95.77	96.79
B-12 Current Year Funded ADA, including NSS	552.01		524.54	490.16	490.16	458.33	455.83	434.60	419.94	399.95
B-10-9-11 Adjusted Total Revenue Limit	\$ 4,628,670	\$	\$ 4,686,859	\$ 4,739,676	\$ 4,739,676	\$ 4,479,309	\$ 4,584,615	\$ 4,504,899	\$ 4,495,697	\$ 4,421,707
B-10-9-12 Current Year Adjusted NSS Allowance										
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 4,628,670	\$ 4,686,859	\$ 4,686,859	\$ 4,739,676	\$ 4,739,676	\$ 4,479,309	\$ 4,584,615	\$ 4,504,899	\$ 4,495,697	\$ 4,421,707
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 11,404,806	\$ 12,247,259	\$ 12,251,160	\$ 12,910,409	\$ 12,910,409	\$ 13,518,475	\$ 14,039,364	\$ 14,620,884	\$	\$
B-18 EPA Proportionate Share Cap (B-16 - B-17; if less than 0, B-18 = 0)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 4,628,670	\$ 4,686,859	\$ 4,686,859	\$ 4,739,676	\$ 4,739,676	\$ 4,479,309	\$ 4,584,615	\$ 4,504,899	\$ 4,495,697	\$ 4,421,707
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		\$ 12,767,809.11%		\$ 21,988,806.89%		\$ 0.000000000%	\$ 0.000000000%	\$ 0.000000000%	\$ 0.000000000%	\$ 0.000000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 3,488,701	\$ 597,472	\$ 602,174	\$ 1,042,198	\$ 1,042,198	\$	\$	\$	\$	\$
EPA ENTITLEMENT										
D-1 EPA Entitlement (if C-3 < B-18, then C-3; else B-18); (if C-3 and B-18 < A-3, then A-3)	\$ 110,402	\$ 104,908	\$ 104,908	\$ 98,032	\$ 98,032	\$ 91,666	\$ 91,166	\$ 86,920	\$ 83,988	\$ 79,990
D-2 Miscellaneous Adjustments**	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
D-3 Adjusted EPA Entitlement (D-1 + D-2)	\$ 110,402	\$ 104,908	\$ 104,908	\$ 98,032	\$ 98,032	\$ 91,666	\$ 91,166	\$ 86,920	\$ 83,988	\$ 79,990
D-4 Prior Year Annual Adjustment		\$ 20	\$ 20	\$	\$					
D-5 P2 Entitlement Net of PY Adjustment	\$ 110,402	\$ 104,928	\$ 104,928	\$ 98,032	\$ 98,032	\$ 91,666	\$ 91,166	\$ 86,920	\$ 83,988	\$ 79,990
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)		\$ 12,848,141.07%	\$ 12,848,141.07%	\$ 21,988,806.89%	\$ 21,988,806.89%	\$ 0.000000000%	\$ 0.000000000%	\$ 0.000000000%	\$ 0.000000000%	\$ 0.000000000%
C-2 Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 75,371,589.03%	\$ 104,908	\$ 104,908	\$ 98,032	\$ 98,032	\$ 91,666	\$ 91,166	\$ 86,920	\$ 83,988	\$ 79,990

*CDE P-2 Certification and Calculated columns can be compared to determine accruals over. Enter accrual information on Delta Entry tab.

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of less an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Coast Unified (75463) - 2024-25 First Interim

11/12/2024

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LCFF Entitlement Summary								
Base Grant	\$4,828,569	\$5,201,357	\$5,259,022	\$4,971,117	\$5,096,922	\$4,991,043	\$4,991,537	\$4,915,203
Grade Span Adjustment	186,884	195,574	193,581	179,413	192,226	188,655	189,801	185,587
Adjusted Base Grant	\$5,015,453	\$5,396,931	\$5,453,003	\$5,150,530	\$5,289,148	\$5,179,698	\$5,181,338	\$5,100,790
Supplemental Grant	777,194	827,134	866,700	850,389	906,983	886,247	879,169	-
Concentration Grant	712,107	758,782	867,327	922,170	1,056,815	1,020,549	1,004,971	-
Total Base, Supplemental and Concentration Grant	\$6,505,754	\$6,982,847	\$7,187,030	\$6,923,089	\$7,252,956	\$7,086,504	\$7,065,480	\$5,100,790
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	35,609	35,609	35,609	35,609	35,609	35,609	35,609	35,609
Add-on: Home-to-School Transportation	215,916	215,916	233,664	236,164	243,084	250,571	258,040	267,356
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817
Add-on: Transitional Kindergarten	-	30,577	32,571	44,515	59,540	70,589	74,754	-
Total Allowance and Add-On Amounts	\$1,570,342	\$1,600,919	\$1,620,661	\$1,657,115	\$1,657,050	\$1,675,585	\$1,692,532	\$1,621,762
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$8,085,946	\$8,583,766	\$8,807,691	\$8,580,204	\$8,910,006	\$8,762,089	\$8,758,012	\$6,722,572
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$8,085,946	\$8,583,766	\$8,807,691	\$8,580,204	\$8,910,006	\$8,762,089	\$8,758,012	\$6,722,572
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	\$	\$	\$	\$	\$	\$	\$
Additional State Aid	623,045	623,045	623,045	623,045	623,045	623,045	623,045	623,045
Total LCFF Entitlement with Additional State Aid	\$8,718,891	\$9,206,811	\$9,430,736	\$9,203,249	\$9,533,051	\$9,385,135	\$8,758,012	\$6,722,572
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	\$	\$	\$	\$	\$	\$	\$
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	\$	\$	\$	\$	\$	\$	\$
Net State Aid (excludes Additional State Aid)	\$	\$	\$	\$	\$	\$	\$	\$
Additional State Aid	623,045	623,045	623,045	623,045	623,045	623,045	623,045	623,045
Total Funding Sources	\$12,138,253	\$12,979,113	\$13,631,486	\$14,233,186	\$14,773,575	\$15,330,849	\$8,758,012	\$6,722,572
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$	\$	\$	\$	\$	\$	\$	\$
EPA, Current Year (Resource 1400, Object Code 8012)	\$	\$	\$	\$	\$	\$	\$	\$
(P-2 plus Current Year Actual)	\$	\$	\$	\$	\$	\$	\$	\$
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	\$	\$	\$	\$	\$	\$	\$
(P-1 less Prior Year Actual)	\$	\$	\$	\$	\$	\$	\$	\$
Property Taxes (Object 8021 to 8089)	\$	\$	\$	\$	\$	\$	\$	\$
In-Lieu of Property Taxes (Object Code 8096)	\$	\$	\$	\$	\$	\$	\$	\$
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	\$	\$	\$	\$	\$	\$	\$	\$
Total LCFF Entitlement	\$	\$	\$	\$	\$	\$	\$	\$
Additional State Aid	\$	\$	\$	\$	\$	\$	\$	\$
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	\$	\$	\$	\$	\$	\$	\$
Excess Taxes before Minimum State Aid	\$	\$	\$	\$	\$	\$	\$	\$
Total Funding Sources	\$	\$	\$	\$	\$	\$	\$	\$

Coast Unified (75465) - 2024-25 First Interim									
11/12/2024									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for THS & Transportation)			\$ 7,427,436	\$ 7,159,137	\$ 7,290,550	\$ 7,192,149	\$ 6,579,421	\$ 6,419,607	
Supplemental and Concentration Grant funding in the LCAP year			\$ 1,734,027	\$ 1,772,759	\$ 1,963,808	\$ 1,914,806	\$ 1,884,142	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year			\$ 200,153	\$ 212,855	\$ 243,883	\$ 237,360	\$ 231,917	\$ -	
Percentage to Increase or Improve Services			23.35%	24.76%	26.94%	26.62%	28.64%	0.00%	

Coast Unified (75465) - 2024-25 First Interim

11/12/2024

PER-ADA FUNDING LEVELS		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Base, Supplemental and Concentration Rate per ADA									
Base Grants									
Grades TK-3		\$ 11,625.15	\$ 13,092.52	\$ 14,433.36	\$ 14,877.33	\$ 15,621.74	\$ 16,084.09	\$ 16,542.32	\$ 12,530.00
Grades 4-6		\$ 10,688.37	\$ 12,038.05	\$ 13,270.89	\$ 13,679.67	\$ 14,364.26	\$ 14,789.75	\$ 15,210.04	\$ 11,521.00
Grades 7-8		\$ 11,004.53	\$ 12,395.13	\$ 13,663.65	\$ 14,084.27	\$ 14,789.36	\$ 15,226.68	\$ 15,660.04	\$ 11,862.00
Grades 9-12		\$ 13,084.96	\$ 14,738.30	\$ 16,246.92	\$ 16,748.42	\$ 17,586.79	\$ 18,107.10	\$ 18,621.87	\$ 14,105.00
Base Grants									
Grades TK-3		\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350
Grades 4-6		\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521
Grades 7-8		\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862
Grades 9-12		\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748
Grade Span Adjustment									
Grades TK-3		\$ 842	\$ 953	\$ 1,032	\$ 1,048	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180
Grades 4-6		\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357
Grades 7-8			20%	20%	20%	20%	20%	20%	20%
Grades 9-12									
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3		\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506
Grades 4-6		\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304
Grades 7-8		\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372
Grades 9-12		\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3		\$ 77,480	\$ 76,639	\$ 79,479	\$ 82,558	\$ 85,749	\$ 85,559	\$ 84,849	\$ 0.000%
Grades 4-6		\$ 1,385	\$ 1,531	\$ 1,741	\$ 1,827	\$ 1,954	\$ 2,009	\$ 2,058	\$ -
Grades 7-8		\$ 1,273	\$ 1,426	\$ 1,600	\$ 1,680	\$ 1,796	\$ 1,848	\$ 1,893	\$ -
Grades 9-12		\$ 1,311	\$ 1,468	\$ 1,648	\$ 1,730	\$ 1,849	\$ 1,902	\$ 1,949	\$ -
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3		\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145
Grades 4-6		\$ 5,940	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489
Grades 7-8		\$ 5,498	\$ 6,227	\$ 6,799	\$ 6,811	\$ 7,010	\$ 7,236	\$ 7,465	\$ 7,710
Grades 9-12		\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3		\$ 22,4800%	\$ 21,6300%	\$ 24,4700%	\$ 27,5500%	\$ 30,7400%	\$ 30,5500%	\$ 29,8400%	\$ 0.0000%
Grades 4-6		\$ 1,306	\$ 1,423	\$ 1,742	\$ 1,982	\$ 2,276	\$ 2,332	\$ 2,353	\$ -
Grades 7-8		\$ 1,200	\$ 1,308	\$ 1,602	\$ 1,822	\$ 2,093	\$ 2,144	\$ 2,163	\$ -
Grades 9-12		\$ 1,236	\$ 1,347	\$ 1,649	\$ 1,876	\$ 2,155	\$ 2,208	\$ 2,227	\$ -
		\$ 1,470	\$ 1,602	\$ 1,961	\$ 2,231	\$ 2,563	\$ 2,625	\$ 2,649	\$ -

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
01I	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				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
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				
40I	Special Reserve Fund for Capital Outlay Projects			G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
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				G
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

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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	14,231,520.00	14,231,520.00	1,938,134.30	14,239,552.00	8,032.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	108,351.40	108,351.40	15,932.17	108,351.40	0.00	0.0%
4) Other Local Revenue		8600-8799	366,197.00	366,197.00	452,348.15	691,064.22	324,867.22	88.7%
5) TOTAL, REVENUES			14,706,068.40	14,706,068.40	2,406,414.62	15,039,967.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,913,225.00	4,913,225.00	1,004,592.69	4,668,346.00	244,879.00	5.0%
2) Classified Salaries		2000-2999	2,854,055.00	2,854,055.00	818,382.25	3,024,558.00	(170,503.00)	-6.0%
3) Employee Benefits		3000-3999	3,190,771.00	3,190,771.00	708,604.72	3,164,062.00	26,709.00	0.8%
4) Books and Supplies		4000-4999	405,590.00	405,590.00	158,676.91	502,195.49	(96,605.49)	-23.8%
5) Services and Other Operating Expenditures		5000-5999	1,185,821.00	1,185,821.00	514,210.14	1,353,285.03	(167,464.03)	-14.1%
6) Capital Outlay		6000-6999	44,650.00	44,650.00	44,406.37	157,276.37	(112,626.37)	-252.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	836,944.00	836,944.00	735,832.00	836,944.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(94,609.00)	(94,609.00)	0.00	(94,609.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			13,336,247.00	13,336,247.00	3,985,885.08	13,612,087.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,369,821.40	1,369,821.40	(1,579,270.46)	1,426,879.73		
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	208,741.00	208,741.00	760,000.00	900,326.00	(691,585.00)	-331.3%
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	(2,454,054.00)	(2,454,054.00)	0.00	(2,904,416.91)	(450,362.91)	18.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,662,795.00)	(2,662,795.00)	(760,000.00)	(3,604,742.91)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,292,973.60)	(1,292,973.60)	(2,339,270.46)	(2,377,863.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,337,519.98	4,337,519.98		4,337,519.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,337,519.98	4,337,519.98		4,337,519.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,337,519.98	4,337,519.98		4,337,519.98		
2) Ending Balance, June 30 (E + F1e)			3,044,548.38	3,044,548.38		1,969,656.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	3,044,546.38	3,044,546.38		1,859,656.80		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,820.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	90,000.00	90,000.00	24,508.00	98,032.00	8,032.00	8.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,839.00	62,839.00	0.00	62,839.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,986,748.00	12,986,748.00	1,101,886.88	12,986,748.00	0.00	0.0%
Unsecured Roll Taxes		8042	489,172.00	489,172.00	432,981.24	489,172.00	0.00	0.0%
Prior Years' Taxes		8043	(21,779.00)	(21,779.00)	4,915.00	(21,779.00)	0.00	0.0%
Supplemental Taxes		8044	1,495.00	1,495.00	23.18	1,495.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41804)								
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%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,231,520.00	14,231,520.00	1,938,134.30	14,239,552.00	8,032.00	0.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,231,520.00	14,231,520.00	1,938,134.30	14,239,552.00	8,032.00	0.1%

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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	23,096.40	23,096.40	0.00	23,096.40	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	85,255.00	85,255.00	15,932.17	85,255.00	0.00	0.0%
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		

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)
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)	8010	8590						
Charter School Facility Grant	8030	8590						
Career Technical Education Incentive Grant Program	8387	8590						
Drug/Alcohol/Tobacco Funds	8850, 8890, 8895	8590						
California Clean Energy Jobs Act	8230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			108,351.40	108,351.40	15,832.17	108,351.40	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,048.00	85,048.00	298,495.73	325,048.00	280,000.00	398.7%
Interest		8660	100,000.00	100,000.00	52,823.28	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	.13	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	201,149.00	201,149.00	85,159.25	248,246.22	47,097.22	23.4%
Tuition		8710	0.00	0.00	17,769.75	17,770.00	17,770.00	New
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			366,197.00	366,197.00	452,348.15	691,064.22	324,867.22	88.7%
TOTAL, REVENUES			14,706,088.40	14,706,088.40	2,406,414.82	15,038,967.62	332,899.22	2.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,086,232.00	4,086,232.00	730,063.65	3,805,803.00	280,629.00	6.4%
Certificated Pupil Support Salaries		1200	112,981.00	112,981.00	37,660.48	112,981.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	659,010.00	659,010.00	221,778.21	674,780.00	(15,750.00)	-2.4%
Other Certificated Salaries		1900	75,002.00	75,002.00	15,090.35	75,002.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,913,225.00	4,913,225.00	1,004,592.89	4,668,346.00	244,879.00	5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	320,444.00	320,444.00	73,018.37	321,246.00	(802.00)	-0.3%
Classified Support Salaries		2200	1,289,887.00	1,289,887.00	358,498.74	1,285,210.00	4,677.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	316,934.00	316,934.00	94,584.88	413,422.00	(96,488.00)	-30.4%
Clerical, Technical and Office Salaries		2400	859,365.00	859,365.00	280,987.68	939,353.00	(79,988.00)	-9.3%
Other Classified Salaries		2900	67,425.00	67,425.00	11,272.58	65,327.00	2,098.00	3.1%
TOTAL, CLASSIFIED SALARIES			2,854,055.00	2,854,055.00	818,362.25	3,024,558.00	(170,503.00)	-6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	936,913.00	936,913.00	188,084.53	905,342.00	31,571.00	3.4%
PERS		3201-3202	729,405.00	729,405.00	215,703.17	742,394.00	(12,989.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	290,063.00	290,063.00	72,700.47	291,342.00	(1,279.00)	-0.4%
Health and Welfare Benefits		3401-3402	1,058,522.00	1,058,522.00	192,900.23	1,049,822.00	6,700.00	0.6%
Unemployment Insurance		3501-3502	3,884.00	3,884.00	855.86	3,829.00	55.00	1.4%
Workers' Compensation		3601-3602	173,984.00	173,984.00	38,350.48	171,363.00	2,621.00	1.5%
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			3,190,771.00	3,190,771.00	706,604.72	3,164,092.00	26,679.00	0.8%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	2,600.00	2,500.00	11,499.20	13,500.00	(11,000.00)	-440.0%
Books and Other Reference Materials		4200	4,770.00	4,770.00	5,924.44	10,900.77	(6,130.77)	-128.5%
Materials and Supplies		4300	360,020.00	360,020.00	98,583.85	411,010.72	(50,990.72)	-14.2%
Noncapitalized Equipment		4400	38,300.00	38,300.00	43,659.42	66,784.00	(28,484.00)	-74.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			405,590.00	405,590.00	159,676.91	502,195.49	(98,605.49)	-23.8%
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	32,450.00	32,450.00	6,507.83	38,086.83	(5,636.83)	-17.4%
Dues and Memberships		5300	33,400.00	33,400.00	27,271.23	33,897.00	(497.00)	-1.5%
Insurance		5400-5450	152,135.00	152,135.00	152,202.89	162,937.48	(10,802.48)	-7.1%
Operations and Housekeeping Services		5500	318,350.00	318,350.00	68,382.20	324,652.00	(6,302.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,450.00	77,450.00	37,118.28	127,724.10	(50,274.10)	-64.9%
Transfers of Direct Costs		5710	(11,000.00)	(11,000.00)	0.00	(11,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,900.00	9,900.00	2,295.15	11,587.92	(1,687.92)	-17.0%
Professionals/Consulting Services and Operating Expenditures		5800	519,736.00	519,736.00	204,792.18	612,199.70	(92,463.70)	-17.8%
Communications		5900	53,200.00	53,200.00	14,640.68	53,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,185,621.00	1,185,621.00	514,210.14	1,353,285.03	(167,664.03)	-14.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	39,650.00	39,650.00	14,630.00	39,650.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	29,776.37	112,626.37	(112,626.37)	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			44,650.00	44,650.00	44,406.37	157,276.37	(112,626.37)	-252.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	674,144.00	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	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	83,399.88	83,399.88	28,240.57	83,399.88	0.00	0.0%
Other Debt Service - Principal		7439	103,544.12	103,544.12	33,447.43	103,544.12	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			836,944.00	836,944.00	735,832.00	836,944.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(88,257.00)	(88,257.00)	0.00	(88,257.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(28,352.00)	(28,352.00)	0.00	(28,352.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(94,609.00)	(94,609.00)	0.00	(94,609.00)	0.00	0.0%
TOTAL, EXPENDITURES			13,336,247.00	13,336,247.00	3,985,685.08	13,612,087.89	(275,840.89)	-2.1%
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	760,000.00	760,000.00	(760,000.00)	New
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	208,741.00	208,741.00	0.00	140,326.00	68,415.00	32.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,741.00	208,741.00	760,000.00	900,326.00	(691,585.00)	-331.3%
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%

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)
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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	(2,454,054.00)	(2,454,054.00)	0.00	(2,904,416.91)	(450,362.91)	18.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,454,054.00)	(2,454,054.00)	0.00	(2,904,416.91)	(450,362.91)	18.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,662,795.00)	(2,662,795.00)	(760,000.00)	(3,804,742.91)	(1,141,947.91)	42.8%

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	231,514.00	231,514.00	(2,363.00)	231,514.00	0.00	0.0%
2) Federal Revenue		8100-8299	329,335.00	329,335.00	138,893.58	326,493.00	(2,842.00)	-0.9%
3) Other State Revenue		8300-8599	1,365,693.00	1,365,693.00	827,302.87	2,029,121.00	663,428.00	48.6%
4) Other Local Revenue		8600-8799	873,808.00	873,808.00	345,977.54	895,860.00	222,052.00	33.0%
5) TOTAL, REVENUES			2,600,350.00	2,600,350.00	1,309,810.79	3,482,988.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	831,037.00	831,037.00	225,141.27	1,173,987.00	(242,950.00)	-26.1%
2) Classified Salaries		2000-2999	730,925.00	730,925.00	251,776.28	899,847.00	(168,922.00)	-23.1%
3) Employee Benefits		3000-3999	1,227,142.00	1,227,142.00	184,892.16	1,392,398.00	(165,256.00)	-13.5%
4) Books and Supplies		4000-4999	538,767.00	538,767.00	219,048.54	614,655.78	(77,888.78)	-14.5%
5) Services and Other Operating Expenditures		5000-5999	683,248.00	683,248.00	180,472.54	840,009.33	(156,761.33)	-22.8%
6) Capital Outlay		6000-6999	38,000.00	38,000.00	81,863.02	301,223.00	(263,223.00)	-692.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	774,000.00	774,000.00	5,899.00	969,733.00	(195,733.00)	-25.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,257.00	68,257.00	0.00	68,257.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,989,376.00	4,989,376.00	1,148,690.81	6,280,108.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,389,026.00)	(2,389,026.00)	161,119.98	(2,777,120.09)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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	2,454,054.00	2,454,054.00	0.00	2,904,416.91	450,362.91	18.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,454,054.00	2,454,054.00	0.00	2,904,416.91		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,028.00	65,028.00	161,119.98	127,296.82		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,136,583.07	2,136,583.07		2,136,583.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,583.07	2,136,583.07		2,136,583.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,583.07	2,136,583.07		2,136,583.07		
2) Ending Balance, June 30 (E + F1e)			2,201,611.07	2,201,611.07		2,263,879.89		
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		

2024-25 First Interim
General Fund
Restricted (Resources 2000-9999)
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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,201,611.09	2,201,611.09		2,283,878.91		
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	(.02)	(.02)		(.02)		
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 817/889/1982)		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	231,514.00	231,514.00	(2,363.00)	231,514.00	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			231,514.00	231,514.00	(2,363.00)	231,514.00	0.00	0.0%
FEDERAL REVENUE								

2024-25 First Interim
General Fund
Restricted (Resources 2000-9999)
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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	112,615.00	112,615.00	122,704.42	100,908.00	(11,707.00)	-10.4%
Special Education Discretionary Grants		8182	26,200.00	26,200.00	4,303.18	30,281.00	4,081.00	15.6%
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	145,000.00	145,000.00	0.00	148,892.00	3,892.00	2.7%
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	20,000.00	20,000.00	4,905.00	20,000.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	25,520.00	25,520.00	6,089.00	25,520.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3080, 3081, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	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	0.00	0.00	892.00	892.00	892.00	New
TOTAL, FEDERAL REVENUE			329,335.00	329,335.00	138,893.58	328,493.00	(2,842.00)	-0.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6380	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	8500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	8500	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		8580	37,450.00	37,450.00	31,691.74	37,450.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	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)
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	135,328.00	135,328.00	13,532.82	135,328.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	8590	155,000.00	155,000.00	183,986.14	183,986.00	28,986.00	18.7%
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	1,037,915.00	1,037,915.00	588,081.97	1,672,357.00	634,442.00	61.1%
TOTAL, OTHER STATE REVENUE			1,365,693.00	1,365,693.00	827,302.67	2,029,121.00	663,428.00	48.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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	182,444.00	182,444.00	0.00	288,754.00	126,310.00	77.8%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	198,400.00	198,400.00	170,931.88	294,142.00	95,742.00	48.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	312,964.00	312,964.00	175,045.68	312,964.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			673,808.00	673,808.00	345,977.54	895,880.00	222,052.00	33.0%
TOTAL, REVENUES			2,600,350.00	2,600,350.00	1,309,610.79	3,482,988.00	882,638.00	33.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	720,781.00	720,781.00	159,046.30	963,731.00	(242,950.00)	-33.7%
Certificated Pupils Support Salaries		1200	185,255.00	185,255.00	81,004.90	185,255.00	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	25,001.00	25,001.00	5,080.07	25,001.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			931,037.00	931,037.00	225,141.27	1,173,987.00	(242,950.00)	-26.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	317,277.00	317,277.00	109,871.98	446,551.00	(129,274.00)	-40.7%
Classified Support Salaries		2200	258,195.00	258,195.00	84,498.43	258,195.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	64,657.00	64,657.00	32,930.05	106,818.00	(42,161.00)	-65.2%
Clerical, Technical and Office Salaries		2400	21,596.00	21,596.00	8,194.82	21,596.00	0.00	0.0%
Other Classified Salaries		2900	69,200.00	69,200.00	18,281.00	68,887.00	2,513.00	3.6%
TOTAL, CLASSIFIED SALARIES			730,925.00	730,925.00	251,776.28	899,847.00	(168,922.00)	-23.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	687,255.00	687,255.00	43,002.07	713,656.00	(46,401.00)	-7.0%
PERS		3201-3202	190,947.00	190,947.00	62,897.76	236,838.00	(45,891.00)	-23.9%
OASDI/Medicare/Alternative		3301-3302	69,418.00	69,419.00	20,871.81	85,849.00	(16,430.00)	-23.7%
Health and Welfare Benefits		3401-3402	261,481.00	261,481.00	47,849.83	308,783.00	(47,322.00)	-18.1%
Unemployment Insurance		3501-3502	831.00	831.00	224.19	1,034.00	(203.00)	-24.4%
Workers' Compensation		3601-3602	37,229.00	37,229.00	10,046.50	46,436.00	(9,207.00)	-24.7%
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			1,227,142.00	1,227,142.00	184,692.16	1,392,396.00	(165,254.00)	-13.5%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	38,300.00	38,300.00	102,569.01	104,544.19	(66,244.19)	-173.0%
Books and Other Reference Materials		4200	3,200.00	3,200.00	2,086.16	4,434.47	(1,234.47)	-38.6%
Materials and Supplies		4300	386,540.00	386,540.00	90,490.39	417,045.06	(30,505.06)	-7.9%
Noncapitalized Equipment		4400	46,250.00	46,250.00	23,900.98	88,632.04	(42,382.04)	-91.6%
Food		4700	62,477.00	62,477.00	0.00	0.00	62,477.00	100.0%
TOTAL, BOOKS AND SUPPLIES			536,767.00	536,767.00	219,046.54	614,665.76	(77,888.76)	-14.5%
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	28,830.00	28,830.00	9,385.63	44,623.88	(15,793.88)	-54.8%
Dues and Memberships		5300	840.00	840.00	200.00	840.00	0.00	0.0%
Insurance		5400-5450	3,000.00	3,000.00	2,125.00	3,000.00	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	126,500.00	126,500.00	8,247.32	125,370.00	1,130.00	0.9%
Transfers of Direct Costs		5710	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,500.00)	(6,500.00)	(1,730.82)	(8,187.92)	1,687.92	-26.0%
Professional/Consulting Services and Operating Expenditures		5800	519,328.00	519,328.00	182,180.30	663,113.37	(143,785.37)	-27.7%
Communications		5900	250.00	250.00	55.11	250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			683,248.00	683,248.00	180,472.64	840,009.33	(156,761.33)	-22.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	38,000.00	38,000.00	81,663.02	301,223.00	(263,223.00)	-692.7%
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			38,000.00	38,000.00	81,663.02	301,223.00	(263,223.00)	-692.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	650,000.00	650,000.00	0.00	679,871.00	(229,871.00)	-35.4%
Payments to County Offices		7142	124,000.00	124,000.00	5,899.00	86,862.00	34,138.00	27.5%
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%

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 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	6380	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6380	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6380	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)			774,000.00	774,000.00	5,899.00	989,733.00	(195,733.00)	-25.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	68,257.00	68,257.00	0.00	68,257.00	0.00	0.0%
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			68,257.00	68,257.00	0.00	68,257.00	0.00	0.0%
TOTAL, EXPENDITURES			4,989,376.00	4,989,376.00	1,148,690.81	6,260,106.09	(1,270,732.09)	-25.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(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		
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%

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)
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	2,454,054.00	2,454,054.00	0.00	2,904,416.91	450,362.91	18.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,454,054.00	2,454,054.00	0.00	2,904,416.91	450,362.91	18.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,454,054.00	2,454,054.00	0.00	2,904,416.91	(450,362.91)	-18.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8089	14,463,034.00	14,463,034.00	1,935,771.30	14,471,066.00	8,032.00	0.1%
2) Federal Revenue		8100-8299	329,335.00	329,335.00	138,893.58	326,493.00	(2,842.00)	-0.9%
3) Other State Revenue		8300-8599	1,474,044.40	1,474,044.40	843,234.84	2,137,472.40	663,428.00	45.0%
4) Other Local Revenue		8600-8799	1,040,005.00	1,040,005.00	798,325.89	1,586,824.22	546,919.22	52.6%
5) TOTAL, REVENUES			17,306,418.40	17,306,418.40	3,718,225.41	18,521,855.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,844,262.00	5,844,262.00	1,228,733.96	5,842,333.00	1,929.00	0.0%
2) Classified Salaries		2000-2999	3,584,980.00	3,584,980.00	1,070,138.53	3,924,405.00	(339,425.00)	-9.5%
3) Employee Benefits		3000-3999	4,417,913.00	4,417,913.00	893,296.88	4,556,488.00	(138,575.00)	-3.1%
4) Books and Supplies		4000-4999	942,357.00	942,357.00	378,723.45	1,118,851.25	(176,494.25)	-18.5%
5) Services and Other Operating Expenditures		5000-5999	1,868,889.00	1,868,889.00	694,682.68	2,193,294.36	(324,425.36)	-17.4%
6) Capital Outlay		6000-6999	82,650.00	82,650.00	128,069.39	458,499.37	(375,849.37)	-454.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,810,944.00	1,810,944.00	741,731.00	1,806,677.00	(195,733.00)	-12.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(26,352.00)	(26,352.00)	0.00	(26,352.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			18,325,823.00	18,325,823.00	5,134,375.89	19,872,195.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,019,204.60)	(1,019,204.60)	(1,416,150.48)	(1,350,240.36)		
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		7800-7829	208,741.00	208,741.00	760,000.00	900,326.00	(691,585.00)	-331.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	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			(208,741.00)	(208,741.00)	(760,000.00)	(900,326.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,227,945.60)	(1,227,945.60)	(2,176,150.48)	(2,250,566.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,474,103.05	6,474,103.05		6,474,103.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,474,103.05	6,474,103.05		6,474,103.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,474,103.05	6,474,103.05		6,474,103.05		
2) Ending Balance, June 30 (E + F1e)			5,246,157.45	5,246,157.45		4,223,536.69		
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		

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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,201,611.09	2,201,611.09		2,263,879.91		
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	3,044,546.36	3,044,546.36		1,959,856.78		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,820.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	90,000.00	90,000.00	24,508.00	98,032.00	8,032.00	8.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,839.00	62,839.00	0.00	62,839.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,986,748.00	12,986,748.00	1,101,886.88	12,986,748.00	0.00	0.0%
Unsecured Roll Taxes		8042	489,172.00	489,172.00	432,981.24	489,172.00	0.00	0.0%
Prior Years' Taxes		8043	(21,779.00)	(21,779.00)	4,915.00	(21,779.00)	0.00	0.0%
Supplemental Taxes		8044	1,495.00	1,495.00	23.18	1,495.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,231,520.00	14,231,520.00	1,938,134.30	14,239,552.00	8,032.00	0.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	231,514.00	231,514.00	(2,363.00)	231,514.00	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			14,463,034.00	14,463,034.00	1,935,771.30	14,471,066.00	8,032.00	0.1%
FEDERAL REVENUE								

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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	112,615.00	112,615.00	122,704.42	100,906.00	(11,707.00)	-10.4%
Special Education Discretionary Grants		8182	26,200.00	26,200.00	4,303.16	30,281.00	4,081.00	15.6%
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	145,000.00	145,000.00	0.00	148,892.00	3,892.00	2.7%
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	20,000.00	20,000.00	4,905.00	20,000.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	25,520.00	25,520.00	6,089.00	25,520.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	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	0.00	0.00	892.00	892.00	892.00	New
TOTAL, FEDERAL REVENUE			329,335.00	329,335.00	138,693.58	326,493.00	(2,842.00)	-0.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	8360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	8500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	8500	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	23,086.40	23,086.40	0.00	23,086.40	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	122,705.00	122,705.00	47,623.91	122,705.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	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)
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	135,328.00	135,328.00	13,532.82	135,328.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	155,000.00	155,000.00	183,986.14	183,986.00	28,986.00	18.7%
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	1,037,915.00	1,037,915.00	598,091.97	1,672,357.00	634,442.00	61.1%
TOTAL, OTHER STATE REVENUE			1,474,044.40	1,474,044.40	843,234.84	2,137,472.40	663,428.00	45.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	65,048.00	65,048.00	298,495.73	325,048.00	260,000.00	399.7%
Interest		8660	100,000.00	100,000.00	52,923.29	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	.13	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	182,444.00	182,444.00	0.00	288,754.00	126,310.00	77.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8688	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%

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)
All Other Local Revenue		8699	399,549.00	399,549.00	256,081.11	542,388.22	142,839.22	35.8%
Tuition		8710	0.00	0.00	17,769.75	17,770.00	17,770.00	New
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	312,984.00	312,984.00	175,045.68	312,984.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,040,005.00	1,040,005.00	798,325.89	1,586,824.22	546,919.22	52.6%
TOTAL, REVENUES			17,306,418.40	17,306,418.40	3,716,225.41	18,521,955.82	1,215,637.22	7.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,787,013.00	4,787,013.00	889,109.95	4,789,334.00	17,679.00	0.4%
Certificated Pupil Support Salaries		1200	298,236.00	298,236.00	98,665.38	298,236.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	859,010.00	859,010.00	221,778.21	674,780.00	(15,750.00)	-2.4%
Other Certificated Salaries		1900	100,003.00	100,003.00	20,180.42	100,003.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,844,262.00	5,844,262.00	1,229,733.96	5,842,333.00	1,929.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	637,721.00	637,721.00	182,880.35	787,797.00	(130,076.00)	-20.4%
Classified Support Salaries		2200	1,548,082.00	1,548,082.00	442,997.17	1,543,405.00	4,677.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	381,591.00	381,591.00	127,514.93	520,240.00	(138,649.00)	-36.3%
Clerical, Technical and Office Salaries		2400	880,961.00	880,961.00	287,182.50	980,949.00	(79,888.00)	-9.1%
Other Classified Salaries		2900	136,625.00	136,625.00	29,553.58	132,014.00	4,611.00	3.4%
TOTAL, CLASSIFIED SALARIES			3,584,980.00	3,584,980.00	1,070,138.53	3,924,405.00	(339,425.00)	-9.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,604,168.00	1,604,168.00	231,096.60	1,618,998.00	(14,830.00)	-0.9%
PERS		3201-3202	920,352.00	920,352.00	278,400.93	979,032.00	(58,680.00)	-6.4%
OASDI/Medicare/Alternative		3301-3302	359,482.00	359,482.00	93,572.28	377,191.00	(17,709.00)	-4.9%
Health and Welfare Benefits		3401-3402	1,317,983.00	1,317,983.00	240,750.08	1,358,605.00	(40,622.00)	-3.1%
Unemployment Insurance		3501-3502	4,715.00	4,715.00	1,080.05	4,863.00	(148.00)	-3.1%
Workers' Compensation		3601-3602	211,213.00	211,213.00	48,396.96	217,799.00	(6,586.00)	-3.1%
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			4,417,913.00	4,417,913.00	893,296.88	4,556,488.00	(138,575.00)	-3.1%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	40,800.00	40,800.00	114,068.21	118,044.19	(77,244.19)	-189.3%
Books and Other Reference Materials		4200	7,970.00	7,970.00	8,010.80	16,335.24	(7,365.24)	-92.4%
Materials and Supplies		4300	746,560.00	746,560.00	189,084.24	828,055.78	(81,495.78)	-10.9%
Noncapitalized Equipment		4400	84,550.00	84,550.00	67,560.40	155,416.04	(70,866.04)	-83.8%
Food		4700	82,477.00	82,477.00	0.00	0.00	82,477.00	100.0%
TOTAL, BOOKS AND SUPPLIES			942,357.00	942,357.00	378,723.45	1,116,851.25	(174,484.25)	-18.5%
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	81,280.00	81,280.00	15,883.28	82,710.71	(21,430.71)	-35.0%
Dues and Memberships		5300	34,240.00	34,240.00	27,471.23	34,737.00	(497.00)	-1.5%
Insurance		5400-5450	155,135.00	155,135.00	164,327.89	165,937.48	(10,802.48)	-7.0%
Operations and Housekeeping Services		5500	318,360.00	318,360.00	69,382.20	324,652.00	(6,302.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	203,950.00	203,950.00	45,365.60	253,094.10	(49,144.10)	-24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,400.00	3,400.00	564.33	3,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,039,084.00	1,039,084.00	366,982.48	1,275,313.07	(236,249.07)	-22.7%
Communications		5900	53,450.00	53,450.00	14,695.89	53,450.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,868,889.00	1,868,889.00	694,882.68	2,193,294.36	(324,425.36)	-17.4%
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	39,650.00	39,650.00	14,630.00	39,650.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	38,000.00	38,000.00	111,439.39	413,849.37	(375,849.37)	-989.1%
Equipment Replacement		8500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		8600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		8700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,650.00	82,650.00	126,069.39	458,499.37	(375,849.37)	-454.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	674,144.00	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	1,300,000.00	1,300,000.00	0.00	1,529,871.00	(229,871.00)	-17.7%
Payments to County Offices		7142	124,000.00	124,000.00	5,899.00	89,862.00	34,138.00	27.5%
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%

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 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		7436	83,399.88	83,399.88	28,240.57	83,399.88	0.00	0.0%
Other Debt Service - Principal		7439	103,544.12	103,544.12	33,447.43	103,544.12	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,610,944.00	1,610,944.00	741,731.00	1,808,677.00	(196,733.00)	-12.2%
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	(26,352.00)	(26,352.00)	0.00	(26,352.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(26,352.00)	(26,352.00)	0.00	(26,352.00)	0.00	0.0%
TOTAL, EXPENDITURES			18,325,823.00	18,325,823.00	5,134,375.89	19,872,195.98	(1,546,572.98)	-8.4%
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	760,000.00	760,000.00	(760,000.00)	New
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	208,741.00	208,741.00	0.00	140,326.00	68,415.00	32.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,741.00	208,741.00	760,000.00	900,326.00	(691,585.00)	-331.3%
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%

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)
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)			(208,741.00)	(208,741.00)	(760,000.00)	(900,326.00)	891,585.00	-331.3%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	755,720.28
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	3,957.10
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	20,671.00
6266	Educator Effectiveness, FY 2021-22	30,598.28
6300	Lottery: Instructional Materials	25,623.74
6546	Mental Health-Related Services	1,828.00
6547	Special Education Early Intervention Preschool Grant	36,649.43
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	21,645.68
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	63,793.54
7033	Child Nutrition: School Food Best Practices Apportionment	117.29
7311	Classified School Employee Professional Development Block Grant	6,570.00
7399	LCFF Equity Multiplier	79,832.80
7435	Learning Recovery Emergency Block Grant	2,122.55
7810	Other Restricted State	4,474.00
9010	Other Restricted Local	1,207,276.24
Total, Restricted Balance		2,263,879.91

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	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
5) TOTAL, REVENUES			175,000.00	175,000.00	0.00	175,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	175,000.00	175,000.00	0.00	175,000.00	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			175,000.00	175,000.00	0.00	175,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8879	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	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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	231,292.55	231,292.55		231,292.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,292.55	231,292.55		231,292.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,292.55	231,292.55		231,292.55		
2) Ending Balance, June 30 (E + F1e)			231,292.55	231,292.55		231,292.55		
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	231,292.55	231,292.55		231,292.55		
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	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
TOTAL, REVENUES			175,000.00	175,000.00	0.00	175,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1800	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		2800	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		3801-3802	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	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professionals/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			175,000.00	175,000.00	0.00	175,000.00		
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		7819	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		7851	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	231,282.55
Total, Restricted Balance		231,282.55

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	300,000.00	300,000.00	24,888.80	300,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	170,000.00	170,000.00	11,478.48	170,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,115.00	1,115.00	326.81	1,115.00	0.00	0.0%
5) TOTAL, REVENUES			471,115.00	471,115.00	36,694.09	471,115.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	257,603.00	257,603.00	53,705.03	209,920.00	47,683.00	18.5%
3) Employee Benefits		3000-3999	163,131.00	163,131.00	22,180.24	135,885.00	27,446.00	16.8%
4) Books and Supplies		4000-4999	218,270.00	218,270.00	41,114.83	257,517.00	(39,247.00)	-18.0%
5) Services and Other Operating Expenditures		5000-5999	14,500.00	14,500.00	21,860.30	14,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	9,984.00	9,984.00	(9,984.00)	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	26,352.00	26,352.00	0.00	26,352.00	0.00	0.0%
9) TOTAL, EXPENDITURES			679,856.00	679,856.00	148,824.40	653,938.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(208,741.00)	(208,741.00)	(112,229.50)	(182,823.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	208,741.00	208,741.00	0.00	140,326.00	(68,415.00)	-32.8%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8879	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	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			208,741.00	208,741.00	0.00	140,326.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(112,229.50)	(42,497.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,550.78	57,550.78		57,550.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,550.78	57,550.78		57,550.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,550.78	57,550.78		57,550.78		
2) Ending Balance, June 30 (E + F1e)			57,550.78	57,550.78		15,053.78		
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	57,550.78	57,550.78		15,053.78		
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	300,000.00	300,000.00	24,889.80	300,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			300,000.00	300,000.00	24,889.80	300,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	170,000.00	170,000.00	11,478.49	170,000.00	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			170,000.00	170,000.00	11,478.49	170,000.00	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	915.00	915.00	236.00	915.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	290.81	100.00	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								
Intersagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100.00	100.00	(200.00)	100.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,115.00	1,115.00	326.81	1,115.00	0.00	0.0%
TOTAL, REVENUES			471,115.00	471,115.00	36,694.90	471,115.00		
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	172,082.00	172,082.00	34,930.75	166,660.00	5,622.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	85,521.00	85,521.00	17,531.83	43,380.00	42,161.00	49.3%
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	1,242.45	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			257,603.00	257,603.00	53,705.03	209,920.00	47,683.00	18.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	66,855.00	66,855.00	13,677.57	53,957.00	12,898.00	19.3%
OASDI/Medicare/Alternative		3301-3302	19,707.00	19,707.00	4,007.48	16,060.00	3,647.00	18.5%
Health and Welfare Benefits		3401-3402	70,670.00	70,670.00	3,295.52	60,860.00	9,810.00	13.9%
Unemployment Insurance		3501-3502	129.00	129.00	26.24	106.00	23.00	17.8%
Workers' Compensation		3601-3602	5,770.00	5,770.00	1,173.43	4,702.00	1,068.00	18.5%
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			163,131.00	163,131.00	22,180.24	135,685.00	27,446.00	16.8%
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	16,270.00	16,270.00	4,483.24	17,020.00	(750.00)	-4.6%
Noncapitalized Equipment		4400	500.00	500.00	0.00	500.00	0.00	0.0%
Food		4700	201,500.00	201,500.00	36,621.59	239,997.00	(38,497.00)	-19.1%
TOTAL, BOOKS AND SUPPLIES			218,270.00	218,270.00	41,114.83	257,517.00	(39,247.00)	-18.0%
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	100.00	100.00	0.00	100.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	331.88	400.00	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	8,500.00	8,500.00	5,904.00	8,500.00	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	(3,400.00)	(3,400.00)	(564.33)	(3,400.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	8,900.00	8,900.00	16,288.77	8,900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,500.00	14,500.00	21,960.30	14,500.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	9,984.00	9,984.00	(9,984.00)	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	9,984.00	9,984.00	(9,984.00)	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	26,352.00	26,352.00	0.00	26,352.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,352.00	26,352.00	0.00	26,352.00	0.00	0.0%
TOTAL, EXPENDITURES			679,858.00	679,858.00	148,924.40	653,938.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8918	208,741.00	208,741.00	0.00	140,326.00	(68,415.00)	-32.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			208,741.00	208,741.00	0.00	140,326.00	(68,415.00)	-32.8%
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		8966	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%

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)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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)			208,741.00	208,741.00	0.00	140,328.00		

Resource	Description	2024-25 Projected Totals
5370	Child Nutrition: Fresh Fruit and Vegetable Program	.60
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	15,052.68
5467	Child Nutrition: Local Food for Schools	.60
Total, Restricted Balance		15,053.78

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	10,000.00	10,000.00	4,414.65	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	4,414.65	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) 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)			10,000.00	10,000.00	4,414.65	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	260,000.00	260,000.00	260,000.00	New
b) Transfers Out		7800-7829	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	260,000.00	260,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	264,414.65	270,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	494,568.24	494,568.24		494,568.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			494,568.24	494,568.24		494,568.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			494,568.24	494,568.24		494,568.24		
2) Ending Balance, June 30 (E + F1e)			504,568.24	504,568.24		764,568.24		
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	504,568.24	504,568.24		764,568.24		
Board Authorized Expenditures	0000	9760		504,568.24				
Board Authorized Expenditures	0000	9760	504,568.24					

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)
Board Authorized Expenditures	0000	9780				764,568.24		
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		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	4,414.65	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	4,414.65	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	4,414.65	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8812	0.00	0.00	260,000.00	260,000.00	260,000.00	New
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	260,000.00	260,000.00	260,000.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	260,000.00	260,000.00		

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	20,200.00	20,200.00	4,297.86	20,200.00	0.00	0.0%
5) TOTAL, REVENUES			20,200.00	20,200.00	4,297.86	20,200.00		
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)			20,200.00	20,200.00	4,297.86	20,200.00		
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)			20,200.00	20,200.00	4,297.86	20,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			20,200.00	20,200.00		20,200.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	20,200.00	20,200.00		20,200.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

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)
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		8578	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		8680	200.00	200.00	36.57	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	20,000.00	20,000.00	4,261.29	20,000.00	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			20,200.00	20,200.00	4,297.86	20,200.00	0.00	0.0%
TOTAL, REVENUES			20,200.00	20,200.00	4,297.86	20,200.00		
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%
Workers' Compensation		3601-3602	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)
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		3801-3802	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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%
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	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8819	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								

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 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		8985	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	20,200.00
Total, Restricted Balance		20,200.00

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	47.66	2,500.00	2,500.00	New
5) TOTAL, REVENUES			0.00	0.00	47.66	2,500.00		
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)			0.00	0.00	47.66	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	500,000.00	500,000.00	500,000.00	New
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	500,000.00	500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	500,047.66	502,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		502,500.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		502,500.00		
Board Authorized Expenditures	0000	9760				502,500.00		
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		
a) 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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	47.88	2,500.00	2,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8668	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	47.88	2,500.00	2,500.00	New
TOTAL, REVENUES			0.00	0.00	47.88	2,500.00		
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		2800	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								

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)
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		5800	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	500,000.00	500,000.00	500,000.00	New
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	500,000.00	500,000.00	500,000.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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								

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 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	500,000.00	500,000.00		

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)	457.78	457.78	454.02	454.02	(3.76)	-1.0%
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)	457.78	457.78	454.02	454.02	(3.76)	-1.0%
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)	457.78	457.78	454.02	454.02	(3.76)	-1.0%
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					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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	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 49915(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 49915(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):										
A. BEGINNING CASH			7,267,791.00	6,514,405.00	5,105,020.00	4,845,250.00	4,294,408.00	2,831,467.00	6,805,013.00	6,091,399.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		117,971.00	93,455.00	93,447.00	93,455.00	0.00	33,032.00	32,382.00	32,162.00
Property Taxes	8020-8079		0.00	1,461.00	437,614.00	1,100,732.00	0.00	4,598,933.00	1,164,436.00	1,111,598.00
Miscellaneous Funds	8080-8099		(2,363.00)	0.00	0.00	0.00	0.00	0.00	0.00	61,985.00
Federal Revenue	8100-8299		0.00	28,739.00	97,708.00	12,447.00	28,519.00	28,510.00	32,040.00	31,578.00
Other State Revenue	8300-8599		134,833.00	134,833.00	182,457.00	391,112.00	161,762.00	195,558.00	186,324.00	192,987.00
Other Local Revenue	8600-8799		238,331.00	129,378.00	74,038.00	358,578.00	0.00	186,140.00	155,372.00	0.00
Interfund Transfers In	8800-8829		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			488,772.00	387,868.00	885,284.00	1,954,324.00	190,281.00	5,010,171.00	1,570,554.00	1,430,308.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		70,395.00	99,945.00	515,594.00	543,801.00	544,835.00	37,519.00	1,022,830.00	569,743.00
Classified Salaries	2000-2599		162,357.00	270,186.00	312,391.00	325,205.00	358,612.00	350,836.00	357,273.00	339,455.00
Employee Benefits	3000-3999		105,439.00	148,653.00	313,133.00	328,073.00	412,378.00	420,269.00	470,582.00	469,250.00
Books and Supplies	4000-4999		63,762.00	48,536.00	180,571.00	84,854.00	49,386.00	71,437.00	95,895.00	81,322.00
Services	5000-5999		273,519.00	153,774.00	90,897.00	178,692.00	129,572.00	114,735.00	264,141.00	287,377.00
Capital Outlay	6000-6999		0.00	89,923.00	29,776.00	6,370.00	11,886.00	38,800.00	26,598.00	65,987.00
Other Outgo	7000-7499		16,028.00	688,566.00	15,422.00	20,716.00	28,408.00	3,029.00	47,268.00	202,160.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	760,000.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7899		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			691,500.00	1,499,583.00	1,457,584.00	2,245,711.00	1,534,875.00	1,038,625.00	2,284,178.00	2,015,494.00
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	119,530.00	55,643.00	161,645.00	(101,384.00)	14,903.00	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

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9480	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	119,530.00	55,843.00	181,845.00	(101,384.00)	14,903.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	670,188.00	293,311.00	(90,905.00)	(84,878.00)	133,251.00	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	242,748.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9680	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	670,188.00	293,311.00	(90,905.00)	158,070.00	133,251.00	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	(550,658.00)	(237,668.00)	252,550.00	(259,454.00)	(118,348.00)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(753,388.00)	(1,349,385.00)	(319,770.00)	(550,841.00)	(1,462,942.00)	3,973,548.00	(713,824.00)	(585,188.00)
F. ENDING CASH (A + E)			6,514,405.00	5,165,020.00	4,845,250.00	4,294,408.00	2,831,487.00	6,805,013.00	6,091,399.00	5,506,203.00
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):									
A. BEGINNING CASH	OCTOBER	5,508,203.00	5,265,943.00	5,598,874.00	4,961,057.50				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	58,804.00	42,807.00	54,231.00	71,531.00	0.00		721,077.00	721,077.00
Property Taxes	8020-8079	1,137,268.00	1,738,498.00	1,072,334.00	1,167,582.00			13,518,475.00	13,518,475.00
Miscellaneous Funds	8080-8099	67,387.00	0.00	0.00	104,505.00			231,514.00	231,514.00
Federal Revenue	8100-8299	11,985.00	15,144.00	24,623.00	17,200.00			326,483.00	326,483.00
Other State Revenue	8300-8599	222,220.00	165,828.00	63,424.50	108,138.50			2,137,473.00	2,137,473.00
Other Local Revenue	8600-8799	104,256.00	196,941.00	0.00	165,890.00			1,588,924.22	1,588,924.22
Interfund Transfers In	8800-8929	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
TOTAL RECEIPTS		1,588,941.00	2,157,016.00	1,214,612.50	1,632,848.50	0.00	0.00	18,521,958.00	18,521,958.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	568,337.00	623,585.00	690,588.00	555,583.00	0.00		5,842,333.00	5,842,333.00
Classified Salaries	2000-2999	361,190.00	371,415.00	363,700.00	331,785.00			3,924,405.00	3,924,405.00
Employee Benefits	3000-3999	463,880.00	471,598.00	474,708.00	480,526.00			4,556,488.00	4,556,488.00
Books and Supplies	4000-4999	88,378.00	109,703.00	111,250.00	130,759.00			1,116,851.25	1,116,851.25
Services	5000-5999	211,683.00	158,045.00	168,051.00	164,008.00			2,193,294.00	2,193,294.00
Capital Outlay	6000-6999	119,582.00	69,586.00	0.00	0.00			458,498.00	458,498.00
Other Outgo	7000-7499	27,153.00	20,153.00	23,153.00	687,288.00			1,780,325.00	1,780,325.00
Interfund Transfers Out	7500-7629	0.00	0.00	0.00	140,328.00			900,328.00	900,328.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		1,840,201.00	1,824,085.00	1,852,429.00	2,480,256.00	0.00	0.00	20,772,521.00	20,772,521.00
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	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			250,337.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00			0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources									
SUBTOTAL	9480	0.00	0.00	0.00	0.00			0.00	
		0.00	0.00	0.00	0.00	0.00	0.00	250,337.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	921,169.00	
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	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	242,746.00	
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	1,163,915.00	
Nonoperating									
Suspense Clearing	9810	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	(913,578.00)	
E. NET INCREASE/DECREASE (B - C + D)		(240,260.00)	332,931.00	(637,816.50)	(857,408.50)	0.00	0.00	(3,164,143.00)	(2,250,568.36)
F. ENDING CASH (A + E)		5,265,943.00	5,598,874.00	4,961,057.50	4,103,648.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,103,648.00	

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			4,103,848.00	4,103,848.00	4,103,848.00	4,103,848.00	4,103,848.00	4,103,848.00	4,103,848.00	4,103,848.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8800-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7500-7629									

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										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
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										
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9680									
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									
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)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,103,648.00	4,103,648.00	4,103,648.00	4,103,648.00	4,103,648.00	4,103,648.00	4,103,648.00	4,103,648.00
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):									
A. BEGINNING CASH	JUNE	4,103,648.00	4,103,648.00	4,103,648.00	4,103,648.00				
B. RECEIPTS									
LCFF/Revenue Unit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8800-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7500-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							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	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,103,648.00	4,103,648.00	4,103,648.00	4,103,648.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,103,648.00	

First Interim		Projected			Projected		Projected		Projected		Current	
	Object	March	April	May	June	Accruals	Adjustments	Total			Budget	
A. BEGINNING CASH	9110	\$5,506,204	\$5,145,944	\$5,473,875	\$4,912,836							
B. RECEIPTS												
Revenue Unit Sources												
Property Taxes	8020-8079	1,137,289	1,736,498	1,072,334	1,167,582			0	13,518,475		13,518,475	
State Aid	8011	24,804	42,607	54,231	38,531			0	623,045		623,045	
Rev Limit State Aid EPA	8012	32,000	0	0	33,000			0	98,032		98,032	
Miscellaneous Funds	8080-8099	67,387	0	0	104,505			0	231,514		231,514	
Federal Revenue	8100-8299	11,985	15,144	24,623	17,200			0	326,493		326,493	
Other State Revenue	8300-8599	102,220	160,826	140,202	154,360			0	2,137,472		2,137,472	
Other Local Revenue	8600-8799	104,256	196,941	0	165,890			0	1,586,924		1,586,924	
Interfund Transfers In	8810-8829	0	0	0	0			0	0		0	
All Other Financing Sources	8830-8879	0	0	0	0			0	0		0	
TOTAL RECEIPTS		1,479,941	2,152,016	1,291,390	1,881,068			0	18,521,955		18,521,956	
C. DISBURSEMENTS												
Certificated Salaries	1000-1999	568,337	623,585	690,566	555,583			0	5,842,333		5,842,333	
Classified Salaries	2000-2999	361,190	371,415	383,700	331,785			0	3,924,405		3,924,405	
Employee Benefits	3000-3999	463,880	471,598	474,709	480,526			0	4,556,488		4,556,488	
Books and Supplies	4000-4999	88,376	109,703	111,250	130,759			0	1,116,851		1,116,851	
Services	5000-5999	211,683	158,045	169,051	164,008			0	2,193,294		2,193,294	
Capital Outlay	6000-6999	119,582	69,586	0	0			0	458,499		458,499	
Other Outgo		0	0	0	0			0	0		0	
Excluding Transfers of Indirect Costs	71xx, 72xx, 74xx	27,163	20,153	23,153	713,821			1,806,677	1,806,677		1,806,677	
Disrup/Ind Cost Interfund	7350	0	0	0	0			0	(26,352)		(26,352)	
Interfund Transfers Between Gen & Sp Ed	7612	0	0	0	0							
Interfund Transfers Fr General To Café	7616	0	0	0	140,326			0	140,326		760,000	
All Other Financing Uses	7630-7699	0	0	0	0			0	0		140,326	
TOTAL DISBURSEMENTS		1,840,201	1,824,085	1,852,429	2,516,008			0	20,038,873		20,772,522	
D. BALANCE SHEET TRANSACTIONS												
Assets												
Cash Not in Treasury	9111-9199	0	0	0	0			0	0		0	
Accounts Receivable - Prior Year	9200-9299	0	0	0	0			(750,337)	0		0	
Other Current Assets	9340	0	0	0	0			0	0		0	
SUBTOTAL ASSETS		0	0	0	0			0	(250,337)		0	
Liabilities												
Accounts Payable - Prior Year	9500-9599	0	0	0	0			0	(921,169)		0	
Accounts Payable - Current Year	??	0	0	0	0			0	0		0	
Deferred Revenues	9650	0	0	0	0			(242,745)	0		0	
SUBTOTAL LIABILITIES		0	0	0	0			(1,163,915)	0		0	
Nonoperating												
Suspense Clearing	9810	0	0	0	0			0	(1,406,661)		0	
TOTAL BALANCE SHEET TRANSACTIONS		0	0	0	0			0	(2,613,322)		0	
E. NET INCREASE/DECREASE (B-C+D)		(360,260)	327,991	(581,039)	(835,540)			0	(4,330,240)		(2,250,566)	
F. ENDING CASH (A+E)		5,145,944	5,473,875	4,912,836	4,077,296			0				
G. ENDING CASH, PLUS ACCRUALS					4,077,296			4,077,296				

2024-25

First Interim	Object	Beg Balances (for ref. only)	Actual July	Actual August	Actual September	Actual October	Projected November	Projected December	Projected January	Projected February
A. BEGINNING CASH	9110		\$ 7,267,791.00	\$6,514,406	\$5,165,021	\$4,845,251	\$4,294,410	\$2,631,468	\$6,805,014	\$6,091,390
B. RECEIPTS										
Revenue Limit Sources										
Property Taxes	8020-8079		0	1,461	437,614	1,100,732	0	4,588,933	1,164,436	1,111,596
State Aid	8011		117,971	93,455	93,447	93,455	0	0	32,382	32,162
Rev Limit State Aid EPA	8012		0	0	0	0	0	33,032	0	0
Miscellaneous Funds	8080-8099		(2,363)	0	0	0	0	0	0	61,985
Federal Revenue	8100-8299		0	28,739	97,708	12,447	28,519	26,510	32,040	31,578
Other State Revenue	8300-8599		134,833	134,833	182,457	391,112	161,762	195,556	185,324	192,987
Other Local Revenue	8600-8799		238,331	129,378	74,038	356,578	0	166,140	155,372	0
Interfund Transfers In	8810-8829		0	0	0	0	0	0	0	0
All Other Financing Sources	8830-8979		0	0	0	0	0	0	0	0
TOTAL RECEIPTS			488,772	387,366	885,264	1,954,324	190,281	5,010,171	1,570,554	1,430,308
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		70,395	99,945	515,594	543,801	544,635	37,519	1,022,630	569,743
Classified Salaries	2000-2999		162,357	270,186	312,391	325,205	358,612	350,836	357,273	339,455
Employee Benefits	3000-3999		105,439	146,653	313,133	328,073	412,376	420,269	470,582	469,250
Books and Supplies	4000-4999		63,762	49,536	180,571	84,854	49,386	71,437	95,685	81,522
Services	5000-5999		273,519	153,774	90,697	176,692	129,572	114,735	284,141	287,377
Capital Outlay	6000-6999		0	89,923	29,776	6,370	11,886	38,800	26,589	65,987
Other Outgo			0	0	0	0	0	0	0	0
Excluding Transfers of Indirect Costs	71xx, 72xx, 74xx		16,028	689,566	15,422	20,716	28,408	3,029	47,288	202,160
Disrup/Intd Cost Interfund	7330		0	0	0	0	0	0	0	0
Interfund Transfers Between Gen & Sp Ed	7612		0	0	0	760,000	0	0	0	0
Interfund Transfers Fr General To Café	7616		0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			691,500	1,499,563	1,457,594	2,245,711	1,534,875	1,036,625	2,284,178	2,015,494
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199		0	0	0	0	0	0	0	0
Accounts Receivable - Prior Year	9200-9299		119,530	55,643	161,845	(101,394)	14,903	0	0	0
Other Current Assets	9340		0	0	0	0	0	0	0	0
SUBTOTAL ASSETS			119,530	55,643	161,845	-101,384	14,903	0	0	0
Liabilities										
Accounts Payable - Prior Year	9500-9599		670,188	293,311	(90,905)	(94,676)	133,251	0	0	0
Accounts Payable - Current Year	??		0	0	0	0	0	0	0	0
Deferred Revenues	9650		0	0	0	242,746	0	0	0	0
SUBTOTAL LIABILITIES			670,188	293,311	-90,905	158,070	133,251	0	0	0
Nonoperating										
Suspense Clearing	9910		0	0	0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			(569,658)	(237,668)	252,550	(259,454)	(118,349)	0	0	0
E. NET INCREASE/DECREASE (B-C+D)			(753,386)	(1,349,385)	(319,770)	(550,841)	(1,462,942)	3,973,546	(713,624)	(585,186)
F. ENDING CASH (A+E)			6,514,405	5,165,021	4,845,251	4,294,410	2,831,468	6,805,014	6,091,390	5,506,204
G. ENDING CASH, PLUS ACCRUALS										

Section I - Expenditures	Funds 01, 06, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	20,772,521.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	581,923.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	458,498.37
3. Debt Service	All	9100	5400-5450, 5600, 7430-7439	188,944.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	900,328.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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	17,770.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,563,539.37
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 8000-8899	182,823.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,809,882.61
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)*				454.02
B. Expenditures per ADA (Line I.E divided by Line II.A)				41,429.63
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.)			15,847,511.83	35,434.02
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			15,847,511.83	35,434.02
B. Required effort (Line A.2 times 90%)			14,262,780.65	31,890.62
C. Current year expenditures (Line I.E and Line II.B)			18,809,882.61	41,429.63
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 82, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

1,035,594.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 82, objects 1000-3999 except 3701-3702)

(Functions 1000-8999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

13,287,632.00

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)

7.79%

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 82 with functions 1000-8999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 82 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 82, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

1,310,544.86

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

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

4,096.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	24,200.00
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)	178,563.32
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)	1,517,404.18
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,517,404.18
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,952,938.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,401,377.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,010,326.32
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	78,546.24
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)	481,215.96
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)	97,915.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,113,648.78
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)	175,000.00
15. Adult Education (Fund 11, functions 1000-9999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-9999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-9999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	377,825.00
18. Foundation (Funds 19 & 57, functions 1000-9999, 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)	16,668,592.43
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.10%
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)	9.10%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,517,404.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	14,094.03
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.39%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.39%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.07%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
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)	0.00

Approved
Indirect
cost rate: 9.39%
Highest
rate used
in any
program: 7.07%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	144,932.00	10,138.00	7.00%
01	3310	298,487.00	9,886.00	3.28%
01	4035	24,263.00	1,716.00	7.07%
01	6500	1,551,814.91	46,737.00	3.01%
13	5310	377,625.00	26,352.00	6.98%

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	14,239,552.00	3.74%	14,772,259.00	3.81%	15,334,627.56
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	108,351.40	.22%	108,589.73	(2.02%)	106,392.88
4. Other Local Revenues	8600-8799	691,064.22	(50.46%)	342,351.00	(19.28%)	276,362.00
5. Other Financing Sources						
a. Transfers In	8800-8929	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	(2,904,418.91)	(82.31%)	(513,828.46)	281.18%	(1,958,588.85)
6. Total (Sum lines A1 thru A5c)		12,134,550.71	21.22%	14,708,371.27	(8.46%)	13,758,793.59
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,668,346.00		4,751,527.00
b. Step & Column Adjustment				83,181.00		78,968.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,668,346.00	1.78%	4,751,527.00	1.82%	4,828,495.00
2. Classified Salaries						
a. Base Salaries				3,024,558.00		3,140,540.00
b. Step & Column Adjustment				115,982.00		78,568.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,024,558.00	3.83%	3,140,540.00	2.44%	3,217,108.00
3. Employee Benefits	3000-3999	3,164,092.00	3.23%	3,268,242.00	1.41%	3,312,298.01
4. Books and Supplies	4000-4999	502,195.49	(10.39%)	450,000.00	(11.11%)	400,000.00
5. Services and Other Operating Expenditures	5000-5999	1,353,285.03	2.00%	1,380,350.00	2.00%	1,407,967.00
6. Capital Outlay	6000-6999	157,276.37	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	836,944.00	0.00%	836,944.00	0.00%	836,944.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(94,809.00)	0.00%	(94,809.00)	0.00%	(94,809.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	900,328.00	(87.76%)	110,000.00	0.00%	110,000.00
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)		14,512,413.89	(4.63%)	13,840,994.00	1.28%	14,018,182.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,377,863.18)		868,377.27		(259,396.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,337,519.98		1,959,656.80		2,628,034.07
2. Ending Fund Balance (Sum lines C and D1)		1,959,656.80		2,628,034.07		2,568,635.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01) (A)	% Change (Col. C-A/A) (B)	2025-26 Projection (C)	% Change (Col. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,959,656.80		2,828,034.07		2,568,635.65
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,959,656.80		2,828,034.07		2,568,635.65
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	1,959,656.80		2,828,034.07		2,568,635.65
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,959,656.80		2,828,034.07		2,568,635.65
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	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	231,514.00	2.00%	236,144.00	2.00%	240,867.00
2. Federal Revenues	8100-8299	326,493.00	(7.68%)	301,428.00	1.71%	306,677.00
3. Other State Revenues	8300-8599	2,029,121.00	(15.93%)	1,705,667.36	(.21%)	1,702,260.00
4. Other Local Revenues	8600-8799	895,860.00	(7.99%)	824,309.00	(11.06%)	733,227.00
5. Other Financing Sources						
a. Transfers In	8800-8929	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	2,904,416.91	(82.31%)	513,828.46	281.18%	1,958,586.85
6. Total (Sum lines A1 thru A5c)		6,387,404.91	(43.93%)	3,581,586.82	37.97%	4,941,509.85
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,173,987.00		1,160,291.00
b. Step & Column Adjustment				(13,696.00)		9,741.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,173,987.00	(1.17%)	1,160,291.00	.84%	1,170,032.00
2. Classified Salaries						
a. Base Salaries				899,847.00		923,119.00
b. Step & Column Adjustment				23,272.00		21,420.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	899,847.00	2.59%	923,119.00	2.32%	944,539.00
3. Employee Benefits	3000-3999	1,382,396.00	1.75%	1,416,732.00	2.67%	1,454,525.00
4. Books and Supplies	4000-4999	614,655.76	(34.92%)	400,000.00	(60.00%)	200,000.00
5. Services and Other Operating Expenditures	5000-5999	840,009.33	(16.67%)	700,000.00	(28.57%)	500,000.00
6. Capital Outlay	6000-6999	301,223.00	(9.71%)	275,000.00	(83.84%)	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	989,733.00	(7.19%)	900,000.00	(44.44%)	500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	68,257.00	3.00%	70,304.71	3.00%	72,413.85
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)		6,260,106.09	(6.62%)	5,645,446.71	(16.46%)	4,941,509.85
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		127,298.82		(2,263,879.89)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,136,583.07		2,263,879.89		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,263,879.89		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,263,879.91				
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	(.02)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,263,679.89		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9759					
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	9759					
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.						

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	8010-8088	14,471,066.00	3.71%	15,008,403.00	3.78%	15,575,494.86
2. Federal Revenues	8100-8299	326,493.00	(7.68%)	301,428.00	1.71%	308,677.00
3. Other State Revenues	8300-8588	2,137,472.40	(16.11%)	1,814,447.09	(.32%)	1,808,642.88
4. Other Local Revenues	8600-8799	1,586,824.22	(26.48%)	1,166,660.00	(13.48%)	1,009,589.00
5. Other Financing Sources						
a. Transfers In	8800-8829	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8830-8879	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8880-8899	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A6c)		18,521,955.62	(1.25%)	18,280,938.09	2.24%	18,700,303.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,842,333.00		5,911,818.00
b. Step & Column Adjustment				69,485.00		66,709.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,842,333.00	1.19%	5,911,818.00	1.47%	5,988,527.00
2. Classified Salaries						
a. Base Salaries				3,924,405.00		4,083,659.00
b. Step & Column Adjustment				139,254.00		97,989.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,924,405.00	3.65%	4,083,659.00	2.41%	4,181,648.00
3. Employee Benefits	3000-3999	4,556,488.00	2.78%	4,682,974.00	1.70%	4,768,821.01
4. Books and Supplies	4000-4999	1,116,851.25	(23.89%)	850,000.00	(29.41%)	600,000.00
5. Services and Other Operating Expenditures	5000-5999	2,193,294.38	(5.16%)	2,080,350.00	(5.29%)	1,907,957.00
6. Capital Outlay	6000-6999	458,499.37	(40.02%)	275,000.00	(63.84%)	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,806,677.00	(3.66%)	1,736,944.00	(23.03%)	1,336,944.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,382.00)	(7.77%)	(24,304.29)	(8.68%)	(22,186.16)
9. Other Financing Uses						
a. Transfers Out	7600-7629	900,328.00	(87.78%)	110,000.00	0.00%	110,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,772,621.98	(5.23%)	19,886,440.71	(3.69%)	18,959,701.86
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,250,666.36)		(1,365,502.62)		(259,388.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,474,103.05		4,223,636.69		2,828,034.07
2. Ending Fund Balance (Sum lines C and D1)		4,223,636.69		2,828,034.07		2,568,636.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,263,879.81		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9760	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		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	1,969,858.78		2,828,034.07		2,568,635.65
1. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,223,638.69		2,828,034.07		2,568,635.65
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	1,969,858.80		2,828,034.07		2,568,635.65
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792	(.02)		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)		1,969,858.78		2,828,034.07		2,568,635.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.43%		14.37%		13.65%
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?	Yes					
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				
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)						
		454.02		454.02		454.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,772,521.98		19,686,440.71		18,959,701.86
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)		20,772,521.98		19,686,440.71		18,959,701.86
d. Reserve Standard Percentage Level (Refer to Form D1CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		830,900.88		787,457.63		758,388.07
f. Reserve Standard - By Amount (Refer to Form D1CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		830,900.88		787,457.63		758,388.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MYT Backup
2024-25 First Interim

Revenue Projections		2024-25	2025-26	2026-27	Notes
Unrestricted					
8010-8099					
LCFF/Revenue Limit	State Revenues	623,045.00	623,045.00	623,045.00	
	Education Protection Act	98,032.00	90,000.00	90,000.00	LCFF Calculator
	Property Taxes	13,518,475.00	14,059,214.00	14,621,582.56	2024-25 assume a 4.5% increase. For 2025-26 and 2026-27, assume a 4.0% increase.
	Total	14,239,552.00	14,772,259.00	15,334,627.56	
8100-8299					
Federal Revenues		0.00	0.00	0.00	
8300-8599					
State Revenues					
	Mandated Cost Block Grant	23,096.40	23,948.73	23,489.88	Current numbers based on SSCAL Dashboard. 2024-25 - \$38.21/K-8 (316), \$73.62/9-12 (162) 2025-26 - \$39.33/K-8 (291), \$75.78/9-12 (165) 2026-27 - \$40.54/K-8 (275), \$78.11/9-12 (158) \$191 per projected P-Annual ADA (per SSCAL)
	Lottery (1100)	85,255.00	84,641.00	82,903.00	
	Total	108,351.40	108,589.73	106,392.88	
8600-8799					
Other Local					
	Leases and Rentals	325,048.00	65,702.00	66,362.00	CapSLO \$3,174 per month + facilities rentals + Allied Arts - 5% Increase
	Interest	100,000.00	85,000.00	75,000.00	
	Donations	67,097.22	35,000.00	40,000.00	We usually receive between \$25,000 and \$45,000 in donations each year.
	Diablo	61,649.00	61,649.00	0.00	These revenues are one time and depleting
	Other Local	119,500.00	70,000.00	70,000.00	CCSD Well/Grant/Transportation.
	Tuition	17,770.00	25,000.00	25,000.00	Interdistrict Revenues
	Total	691,064.22	342,351.00	276,362.00	
	Contributions	-2,904,416.91	-513,828.46	-1,958,588.85	These are adjusted as the needs of the district are determined
8900-8929					
Transfers In		0.00	0.00	0.00	
Total Revenue		12,134,550.71	14,709,371.27	13,758,793.59	

Revenue Projections		2024-25	2025-26	2026-27	Notes
Restricted					
8010-8099					
LCFF/Revenue Limit	State Revenues	231,514.00	236,144.28	240,867.17	Special Ed (OB 8097), based on SLOCOE's projections for 2024-25, 2025-26 and 2027 based on a 2% increase.
8100-8299					
Federal Revenues	Special Ed (3310)	99,455.00	101,444.10	103,555.00	Based on SLOCOE's projections for 2023-24, 2024-25 and 2025-26 based on a 2% increase.

	Special Ed (3308)	2,000.00	0.00	0.00	
	Special Ed (3305)	20,000.00	0.00	0.00	
	Special Ed (3311)	1,453.00	0.00	0.00	
	Special Ed Preschool (3315)	2,595.00	2,595.00	2,595.00	Flat Funding
	IDEA Mental Health	5,686.00	0.00	0.00	
	Title I (3010)	148,892.00	151,869.84	154,907.24	Increase by 2% for each year
	Title II (4035)	20,000.00	20,000.00	20,000.00	Flat funding
	Title III (4203)	25,520.00	25,520.00	25,520.00	Flat funding
	AM Rescue Homeless (5634)	892.00	0.00	0.00	
	Total	326,493.00	301,428.94	306,577.24	
8300-8599					
State Revenues					
	Expanded Learning (ELOP 2600)	492,551.00	492,551.00	492,551.00	Based on prior year P-2 ADA and TK/K-6 UPP.
	ASES (6010)	135,328.00	135,328.00	135,328.00	Flat Funding Year Over Year
	Child Dev. PreK (6053)	58,760.00	0.00	0.00	One time funding going away
	Lottery (6300)	37,450.00	32,283.36	31,944.96	\$82 per ADA
	Golden State Pathways Grant (6383)	183,680.00	46,098.00	42,830.00	Based on Allocation and Grant Budget
	CTE Grant (6387)	183,986.00	100,000.00	100,000.00	
	SpEd State Mental Health (6546)	24,000.00	24,000.00	24,000.00	Flat Funding
	SpEd Early Int Preschool (6547)	28,000.00	28,000.00	28,000.00	Flat Funding
	Prop 28 Arts & Music (6770)	70,000.00	83,051.00	83,051.00	Based on Allocation
	Ag Incentive Grant (7010)	18,820.00	18,000.00	18,000.00	
	Equity Multiplier (7399)	50,000.00	0.00	0.00	One time funding going away
	STRS On Behalf (7690)	489,429.00	489,429.00	489,429.00	
	H2S Transportation (9723)	257,117.00	257,117.00	257,117.00	Based on Principal Apportionment Data
	Total	2,029,121.00	1,705,857.36	1,702,250.96	
8600-8799					
Other Local					
	Special Ed (6500 Ob 8699)	37,000.00	40,590.00	42,620.00	Contracting with Cayucos/Psychologist increase.
	Special Ed (6500 Ob 8792)	312,964.00	319,223.28	325,607.75	
	SIPE (9055)	11,400.00	15,000.00	15,000.00	Based on Increased Participation in Safety Committee
	K-16 SWF (9372)	126,310.00	124,496.00	0.00	Based on Allocation and Grant Budget
	K-12 SWF (9392)	162,444.00	100,000.00	100,000.00	Round 5 in 2024/25
	Local Ed Medical Billing (9640)	95,742.00	50,000.00	50,000.00	No longer participating in MAA Reimbursement but still receiving from prior years
	Student Run Enterprises (9871)	150,000.00	175,000.00	200,000.00	Based on increased production due to purchase of new equipment
	Total	895,860.00	824,309.28	733,227.75	
	Contributions	2,904,416.91	513,828.46	1,958,588.85	These are adjusted as the needs of the district are determined
Total Revenue		6,387,404.91	3,581,568.32	4,941,511.96	

Expenditure Projections		2024-25	2025-26	2026-27	Notes
Unrestricted					
1000-1999	Certificated Salaries	4,668,346.00	4,751,527.00	4,828,495.00	2024-25 includes a 3% increase. Step and column has been included for all years. Retirements taken into consideration for 2024-25. Assuming keeping all teachers.
2000-2999	Classified Salaries	3,024,558.00	3,140,540.00	3,217,109.00	2024-25 includes a 3% increase. Step and column have been included for all years. Assuming keeping aide hours the same.
3000-3999	Benefits	3,164,092.00	3,266,242.00	3,312,296.01	STRS - 19.1% - 2024-25 - 2026-27. PERS - 27.05% for 2024-25, 27.60% for 2025-26 and 28.00% - 2026-27. From SSC's Dashboard Enacted State Budget.
4000-4999	Books and Supplies	502,195.49	450,000.00	400,000.00	of the district.
5000-5999	Services and Other Operating Expenditures	1,353,285.03	1,380,350.00	1,407,957.00	Increased utilities and adjusted line items per the needs of the district.
6000-6999	Capital Outlay	157,276.37	0.00	0.00	Board Authorized Expenses
7100-7299, 7400-7499	Other Outgo	836,944.00	836,944.00	836,944.00	SLCUSD/Cayucos agreement - estimated/SpEd - Increased based on actual costs of six
7300-7399	Transfer of Indirect Costs	-94,609.00	-94,609.00	-94,609.00	Flat
7600-7629	Transfers Out	900,326.00	110,000.00	110,000.00	Transferred \$500,000 to Fund 40 and \$260,000 to Fund 17 in 2024/25
Total Expenditures		14,512,413.89	13,840,994.00	14,018,192.01	
Expenditure Projections		2024-25	2025-26	2026-27	Notes
Restricted					
1000-1999	Certificated Salaries	1,173,987.00	1,160,291.00	1,170,031.69	2024-25 includes a 3% increase. Step and column has been included for all years. Retirements taken into consideration for 2024-25. The decrease is due to the depletion of one time funds and those salaries are now in Unrestricted.
2000-2999	Classified Salaries	899,847.00	923,119.00	944,539.00	2024-25 includes a 3% increase. Step and column have been included for all years.
3000-3999	Benefits	1,392,396.00	1,416,732.00	1,454,525.00	STRS - 19.1% - 2024-25 - 2026-27. PERS - 27.05% for 2024-25, 27.60% for 2025-26 and 28.00% - 2026-27. From SSC's Enacted State Budget Dashboard.
4000-4999	Books and Supplies	614,655.76	400,000.00	200,000.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district as one time monies have been depleted.
5000-5999	Services and Other Operating Expenditures	840,009.33	700,000.00 of 4	500,000.00	Decreased one-time money. Increased utilities and adjusted line items per the needs of the district.

6000-6999	Capital Outlay	301,223.00	275,000.00	100,000.00	Board Approved Expenditures
7100-7299, 7400-7499	Other Outgo	969,733.00	900,000.00	500,000.00	Special Ed payments to SLCUSD/SLOCOE - Increased Expenses in 2025-26 and 2026
7300-7399	Transfer of Indirect Costs	68,257.00	70,304.71	72,413.85	Increased from 8.31% to 9.39%.
7600-7629	Other Uses	0.00	0.00	0.00	
Total Expenditures		6,260,108.09	5,845,446.71	4,941,509.54	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-6929	Interfund Transfers Out 7900-7929	Due From Other Funds 9910	Due To Other Funds 9910
	Transfers In 6760	Transfers Out 6760	Transfers In 7360	Transfers Out 7360				
011 GENERAL FUND								
Expenditure Detail	3,400.00	0.00	0.00	(26,362.00)				
Other Sources/Uses Detail					0.00	600,326.00		
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	0.00	0.00	0.00	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	0.00	(3,400.00)	26,362.00	0.00				
Other Sources/Uses Detail					140,326.00	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					290,000.00	0.00		
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								
261 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 8800-8829	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 8610
	Transfers In 5760	Transfers Out 5760	Transfers In 7360	Transfers Out 7360				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 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 8810
	Transfers In 8700	Transfers Out 8700	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,400.00	(3,400.00)	26,352.00	(26,352.00)	900,326.00	900,326.00		

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: **-2.0% to +2.0%**

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)	District Regular	457.78	454.02	
	Charter School	0.00	0.00	
	Total ADA	457.78	454.02	(.8%) Met
1st Subsequent Year (2025-26)	District Regular	448.00	428.64	
	Charter School			
	Total ADA	448.00	428.64	(4.3%) Not Met
2nd Subsequent Year (2026-27)	District Regular	444.00	411.72	
	Charter School			
	Total ADA	444.00	411.72	(7.3%) Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Based on current enrollment, these are the projections at 1st Interim. This will be revisited at 2nd Interim.

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 (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	487.00	483.00	
	Charter School			
	Total Enrollment	487.00	483.00	(.8%) Met
1st Subsequent Year (2025-26)	District Regular	477.00	458.00	
	Charter School			
	Total Enrollment	477.00	458.00	(4.4%) Not Met
2nd Subsequent Year (2026-27)	District Regular	472.00	438.00	
	Charter School			
	Total Enrollment	472.00	438.00	(7.2%) Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Based on current enrollment, these are the projections at 1st Interim. This will be revisited at 2nd Interim.

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	468	498	
Charter School			
Total ADA/Enrollment	468	498	92.3%
Second Prior Year (2022-23)			
District Regular	445	498	
Charter School			
Total ADA/Enrollment	445	488	91.2%
First Prior Year (2023-24)			
District Regular	456	485	
Charter School	0		
Total ADA/Enrollment	456	485	94.0%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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

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

		Estimated P-2 ADA	Enrollment		
			CALPADS/Projected		
Fiscal Year		(Form A1, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)	District Regular	454	483		
	Charter School	0			
	Total ADA/Enrollment	454	483	94.0%	Not Met
1st Subsequent Year (2025-26)	District Regular	429	456		
	Charter School				
	Total ADA/Enrollment	429	456	94.1%	Not Met
2nd Subsequent Year (2026-27)	District Regular	412	438		
	Charter School				
	Total ADA/Enrollment	412	438	94.1%	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)

We estimated an estimated 94% attendance rate.

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: -2.0% to +2.0%

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	14,231,520.00	14,238,552.00	.1%	Met
1st Subsequent Year (2025-26)	14,059,364.00	14,772,259.00	5.1%	Not Met
2nd Subsequent Year (2026-27)	14,620,884.00	15,334,827.56	4.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

There was an error at Budget Adoption and only the Property Taxes were input for 2025-26 and 2026-27. The numbers have not changed since Budget Development and are correct for First Interim.

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	Total Expenditures	
	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	
Third Prior Year (2021-22)	8,307,136.22	10,977,575.92	75.7%
Second Prior Year (2022-23)	8,763,125.13	11,172,710.13	78.4%
First Prior Year (2023-24)	9,802,209.48	11,333,150.83	84.7%
	Historical Average Ratio:		79.6%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.6% to 83.6%	75.6% to 83.6%	75.6% to 83.6%

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	Total Expenditures		
	(Form 011, Objects 1000- 3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000- 7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	10,856,996.00	13,612,087.89	79.8%	Met
1st Subsequent Year (2025-26)	11,168,309.00	13,730,994.00	81.3%	Met
2nd Subsequent Year (2026-27)	11,367,900.01	13,808,182.01	81.7%	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 Budget (Form 01CS, Item 8B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2024-25)	329,335.00	326,493.00	-0.9%	No
1st Subsequent Year (2025-26)	334,718.00	301,428.00	-9.9%	Yes
2nd Subsequent Year (2026-27)	355,608.00	306,577.00	-13.8%	Yes

Explanation:
(required if Yes)

We are projecting less Federal Funding in 2026-27.

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

Current Year (2024-25)	1,474,044.40	2,137,472.40	45.0%	Yes
1st Subsequent Year (2025-26)	1,080,581.00	1,814,447.08	71.1%	Yes
2nd Subsequent Year (2026-27)	1,358,954.00	1,808,642.68	33.1%	Yes

Explanation:
(required if Yes)

Revenue for Home to School Transportation and Golden State Pathways were not known at Budget Development and were added at First Interim and projected forward. ELOP increased and was projected forward as well.

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

Current Year (2024-25)	1,040,005.00	1,588,924.22	52.6%	Yes
1st Subsequent Year (2025-26)	939,767.00	1,168,680.00	24.1%	Yes
2nd Subsequent Year (2026-27)	889,946.00	1,009,589.00	13.4%	Yes

Explanation:
(required if Yes)

In 2024-25 we received a one time payout from the CCSD for Well use. We received the K-16 Strong Workforce Grant that was not known at Budget Development.

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

Current Year (2024-25)	942,357.00	1,116,851.25	18.5%	Yes
1st Subsequent Year (2025-26)	455,000.00	850,000.00	86.8%	Yes
2nd Subsequent Year (2026-27)	450,000.00	800,000.00	33.3%	Yes

Explanation:
(required if Yes)

This increased because of Grants unknown at Budget Development.

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

Current Year (2024-25)	1,868,866.00	2,193,294.36	17.4%	Yes
1st Subsequent Year (2025-26)	1,585,821.00	2,080,360.00	31.2%	Yes
2nd Subsequent Year (2026-27)	1,585,821.00	1,907,957.00	20.3%	Yes

Explanation:
(required if Yes)

This also increased due to the Grants that we received that were not known at Budget Development.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	2,843,384.40	4,060,889.62	42.5%	Not Met
1st Subsequent Year (2025-26)	2,335,046.00	3,282,535.08	40.6%	Not Met
2nd Subsequent Year (2026-27)	2,604,508.00	3,124,808.88	20.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	2,811,226.00	3,310,145.61	17.7%	Not Met
1st Subsequent Year (2025-26)	2,040,621.00	2,830,350.00	43.6%	Not Met
2nd Subsequent Year (2026-27)	2,036,621.00	2,607,957.00	23.2%	Not Met

6C. Comparison of District Total Operating Revenue 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)

We are projecting less Federal Funding in 2026-27.

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

Revenues for Home to School Transportation and Golden State Pathways were not known at Budget Development and were added at First Interim and projected forward. ELOP increased and was projected forward as well.

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

In 2024-25 we received a one time payout from the CCSO for Well us. We received the K-18 Strong Workforce Grant that was not known at Budget Development.

- 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)

This increased because of Grants unknown at Budget Development.

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

This also increased due to the Grants that we received that were not known at Budget Development.

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 62060(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 Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	541,348.05	666,160.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		666,160.00	

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)	9.4%	14.4%	13.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentages):	3.1%	4.8%	4.5%

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			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E) (Form MYPI, Line C)	and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)		
Current Year (2024-25)	(2,377,863.18)	14,512,413.89	16.4%	Not Met
1st Subsequent Year (2025-26)	868,377.27	13,840,994.00	N/A	Met
2nd Subsequent Year (2026-27)	(258,398.42)	14,018,182.01	1.9%	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 is aware of deficit spending in the current year and are working to reduce this in the out years.

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)	4,223,536.69	Met
1st Subsequent Year (2025-26)	2,826,034.07	Met
2nd Subsequent Year (2026-27)	2,686,635.65	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)	4,103,646.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the 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 \$67,000 (greater of)	0	to 300
4% or \$67,000 (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.)	454	454	454
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

Yes

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		

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 01I, objects 1000-7999) (Form MYPI, Line B11)	20,772,521.98	19,886,440.71	18,959,701.88
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	20,772,521.98	19,886,440.71	18,959,701.88

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

4%	4%	4%
830,900.88	787,457.63	758,388.07
87,000.00	87,000.00	87,000.00
830,900.88	787,457.63	758,388.07

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,959,656.80	2,828,034.07	2,568,635.65
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.02)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,959,656.78	2,828,034.07	2,568,635.65
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.43%	14.37%	13.65%
District's Reserve Standard (Section 10B, Line 7):	830,900.88	787,457.63	758,388.07
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42803)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

85. 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

85A. 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 85A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 5980)					
Current Year (2024-25)	(2,454,054.00)	(2,904,418.91)	18.4%	450,362.91	Not Met
1st Subsequent Year (2025-26)	(2,119,904.00)		-100.0%	(2,119,904.00)	Not Met
2nd Subsequent Year (2026-27)	(1,899,250.00)		-100.0%	(1,899,250.00)	Not Met
1b. Transfers In, 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
1c. Transfers Out, General Fund *					
Current Year (2024-25)	206,741.00	900,328.00	331.3%	691,585.00	Not Met
1st Subsequent Year (2025-26)	110,000.00	110,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	110,000.00	110,000.00	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.

85B. 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)

The district transferred \$500,000 to Fund 40 and \$280,000 to Fund 17 in 2024-25. The transfer to Fund 17 is a one time transfer of money received for the purchase of an easement from CCSD.

- 1b. MET - Projected transfers in 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)

- 1c. NOT MET - The projected transfers out of 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 district transferred \$600,000 to Fund 40 and \$200,000 to Fund 17 in 2024-25. The transfer to Fund 17 is a one time transfer of money received for the purchase of an easement from CCSD.

- 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)

85. 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.

85A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item 86A), 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 86B and 86C)

Yes

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

No

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 87A.

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	11	General Fund	Objects - 7433/7434	1,988,008
Certificates of Participation				
General Obligation Bonds	19	Fund 51/Resource 8010	Objects - 7433/7434	2,985,456
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				4,971,464

Type of Commitment (continued)	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	172,305	178,677	187,805	200,061
Certificates of Participation				
General Obligation Bonds	1,813,870	1,861,717	2,010,759	2,061,027
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	2,086,175	2,141,384	2,198,384	2,261,088
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	Yes

88B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The Capital Lease payments historically increase year over year. We are assuming a 2.5% increase on the GO Bonds per year.

88C. 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)

87. 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

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

- 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)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

0.00

0.00

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

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)

No

b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

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:

88. 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.

88A. 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?

Yes

If Yes, complete number of FTEs, then skip to section 88B.

If No, continue with section 88A.

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	46.2	47.0	47.0	47.0

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

n/a

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?

If Yes, complete questions 6 and 7.

No

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:

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)

In 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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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.

Yes

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	69.3	63.8	63.8	63.8

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

n/a

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?

If Yes, complete questions 8 and 7.

No

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:

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

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

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

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

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?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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	15.3	15.3	15.3	15.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Negotiations Not Settled

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

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)

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

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

--	--	--

89. 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.

89A. 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)

No

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

No

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

Yes

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

No

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?

No

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

Yes

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

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

Coast Unified

San Luis Obispo 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)

WWC - 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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5630-0-0000-0000-9791	5630	9791	\$3,957.10
Explanation: Will correct at 2nd Interim			
01-6690-0-0000-0000-9791	6690	9791	\$549.80
Explanation: Will correct at 2nd Interim			
13-5370-0-0000-0000-9791	5370	9791	\$10,752.50
Explanation: Will correct at 2nd Interim			
13-5467-0-0000-0000-9791	5467	9791	\$6,719.60
Explanation: Will correct at 2nd Interim			

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**

INTRA-FD-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) - 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**

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.)	<u>Passed</u>
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>

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

Coast Unified

San Luis Obispo 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)

WWC - 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.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5630-0-0000-0000-9791 Explanation: Will correct at 2nd Interim	5630	9791	\$3,957.10
01-6690-0-0000-0000-9791 Explanation: Will correct at 2nd Interim	6690	9791	\$549.80
13-5370-0-0000-0000-9791 Explanation: Will correct at 2nd Interim	5370	9791	\$10,752.50
13-5467-0-0000-0000-9791 Explanation: Will correct at 2nd Interim	5467	9791	\$6,719.60

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) must net to zero by fund. **Passed**

INTRA-FD-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 8300) 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**