



CUPERTINO UNION
SCHOOL DISTRICT

2024-2025
First Interim
Financial & SACS Report



BOARD OF EDUCATION

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DISTRICT PRIORITIES

1. FUTURE-READY LEARNING

Support each child in developing the skills and characteristics of our CUSD Portrait of a Learner (POL) including academic content skills and our seven (7) competencies: Critical Thinker, Effective Communicator, Global Contributor, Inclusive Collaborator, Inspired Creator, Resilient Learner, Wellness.

2. COMMUNITY-WIDE ENGAGEMENT

Actively engage educational partners (students, staff, parents and community members) and build strong relationships to support the implementation of the CUSD Strategic Plan, including the Portrait of a Learner (POL).

3. FISCAL RESPONSIBILITY

Effectively and efficiently utilize District resources, operations, and processes to maximize each student's learning.

4. SENSE OF BELONGING

Create a sense of belonging in the workplace so that every employee feels valued, validated and supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life harmony.

**CUPERTINO UNION SCHOOL DISTRICT
2024-2025
FIRST INTERIM**

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2024-2025 Budget Development Calendar (Board Approved 2.29.24)	
Phase I	
May 22, 2024	Budget Advisory Committee Meeting (2023-2024 Second Interim and May Revise)
June 5, 2024	2024-2025 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 13, 2024	Board Adoption of 2024-2025 District Budget and LCAP
Phase II	
August 8, 2024	Present 2024-2025 Revised Budget (45 Days after based on final State Budget) to the Board for approval
September 12, 2024	Present 2023-2024 Unaudited Actuals to the Board
September 18, 2024	Budget Advisory Committee Meeting (Approved 2024-2025 Budget)
TBD - December 2024	Present 2024-2025 First Interim Budget to the Board
December 12, 2024	Present 2024-2025 First Interim Budget to the Board for approval
Phase III	
January 16, 2025	Present 2023-2024 Audit Report to the Board
January 29, 2025	Budget Advisory Committee Meeting (2024-2025 First Interim)
January 30, 2025	Present Governor's 2025-2026 January budget proposal to the Board (At Winter Advance)
TBD - March 2025	Present 2024-2025 Second Interim Budget to the Board
March 13, 2025	Present 2024-2025 Second Interim Budget to the Board for approval
May 21, 2025	Budget Advisory Committee Meeting (2024-2025 Second Interim and May Revise)

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

School Facilities Program (Fund 35):

The SFP was established by the Leroy F. Greene School Facilities Act of 1998 to provide matching grants for school districts to acquire school sites, construct new facilities, and modernize existing facilities. New construction grants provide funding on a 50/50 state and local match basis; and modernization grants provide funding on a 60/40 basis. Districts fund their shares primarily through local general obligation bonds and developer fees (levied by school districts on most forms of new development). Districts that cannot cover all or part of their share of costs for an SFP project may also receive financial hardship assistance. Under limited circumstances (such as natural disasters or severe health and safety threats), school districts can get additional state funding through facility hardship grants.

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education

Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

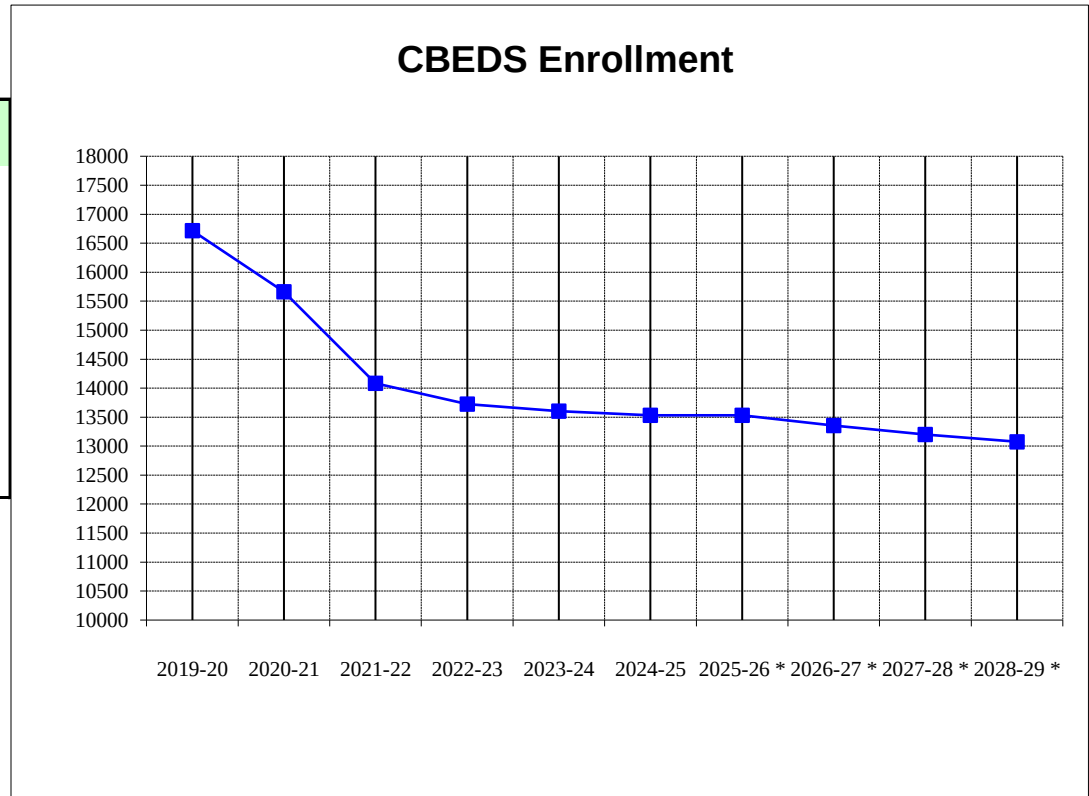
The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 10 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2019-20 through 2028-29

FISCAL YEAR	CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2019-20	16,717	-3.72%	(646)
2020-21	15,663	-6.30%	(1,054)
2021-22	14,084	-10.08%	(1,579)
2022-23	13,724	-2.56%	(360)
2023-24	13,603	-0.88%	(121)
2024-25	13,533	-0.51%	(70)
2025-26 *	13,534	0.01%	1
2026-27 *	13,353	-1.33%	(180)
2027-28 *	13,203	-2.44%	(330)
2028-29 *	13,076	-3.38%	(458)



* Estimates using the latest 2025 demographer's report

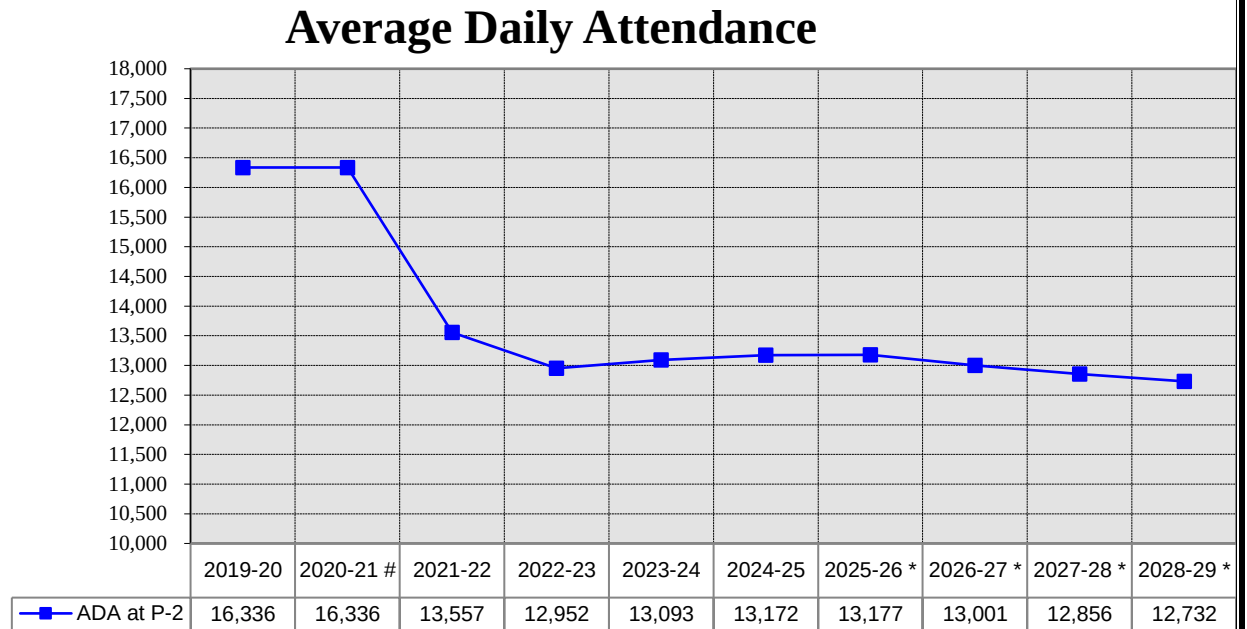
CUPERTINO UNION SCHOOL DISTRICT AVERAGE DAILY ATTENDANCE (ADA) AT P-2

FY 2019-20 through 2028-29

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2019-20	16,336	-3.59%	(609)
2020-21	# 16,336	0.00%	0
2021-22	13,557	-17.01%	(2,779)
2022-23	12,952	-4.46%	(605)
2023-24	13,093	1.09%	141
2024-25	13,172	0.60%	79
2025-26	* 13,177	0.04%	5
2026-27	* 13,001	-1.30%	(171)
2027-28	* 12,856	-2.40%	(316)
2028-29	* 12,732	-3.38%	(445)

2020-2021 Hold Harmless provision

* Estimates using the latest 2025 demographer's report



CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

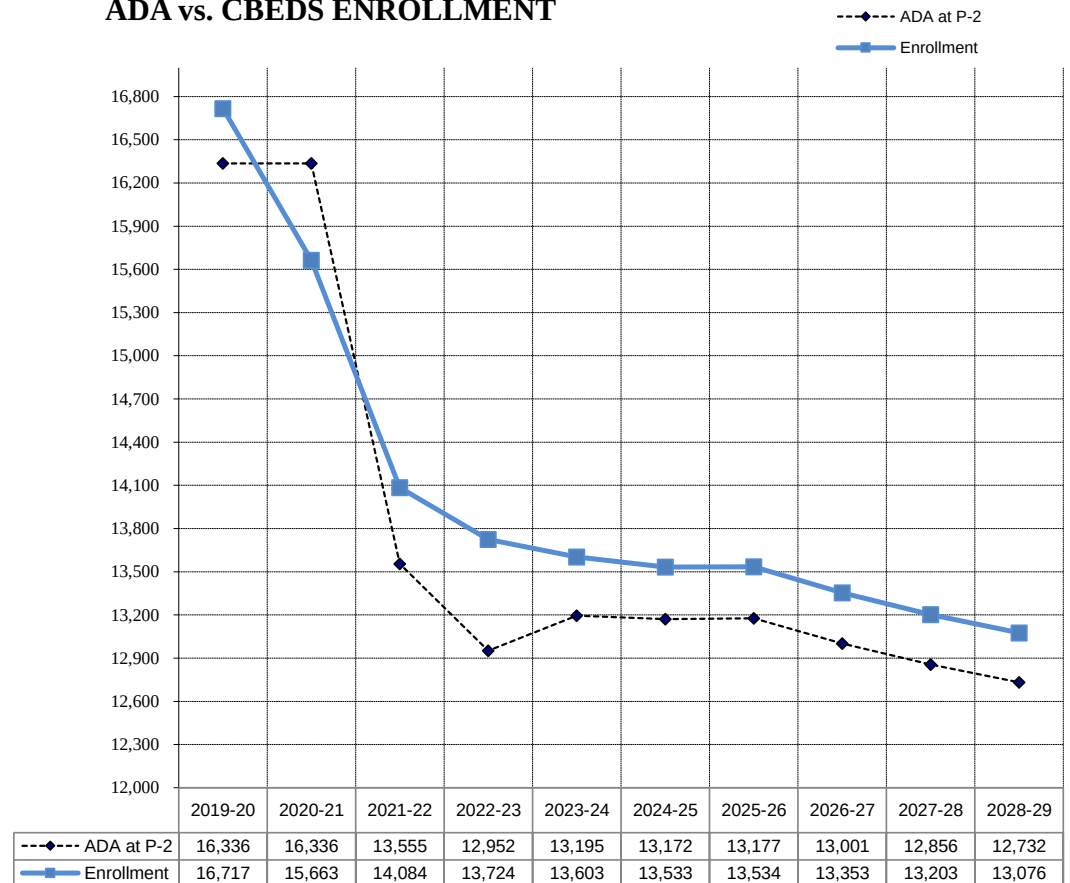
From 2019-20 to 2028-29

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2019-20	16,336	18,281	-1.60%	16,717	-3.72%	98%
2020-21 #	16,336	16,336	-10.64%	15,663	-6.30%	104%
2021-22	13,555	16,330	-0.04%	14,084	-10.08%	96%
2022-23	12,952	15,410	-5.63%	13,724	-2.56%	94%
2023-24	13,195	14,285	-7.30%	13,603	-0.88%	97%
2024-25 *	13,172	13,211	-7.52%	13,533	-0.51%	97%
2025-26 *	13,177	13,190	-0.16%	13,534	0.01%	97%
2026-27 *	13,001	13,190	0.00%	13,353	-1.34%	97%
2027-28 *	12,856	13,130	-0.61%	13,203	-2.44%	97%
2028-29 *	12,732	13,024	-1.26%	13,076	-3.38%	97%

2020-2021 Hold Harmless provision

* Estimates using the latest 2025 demographer's report

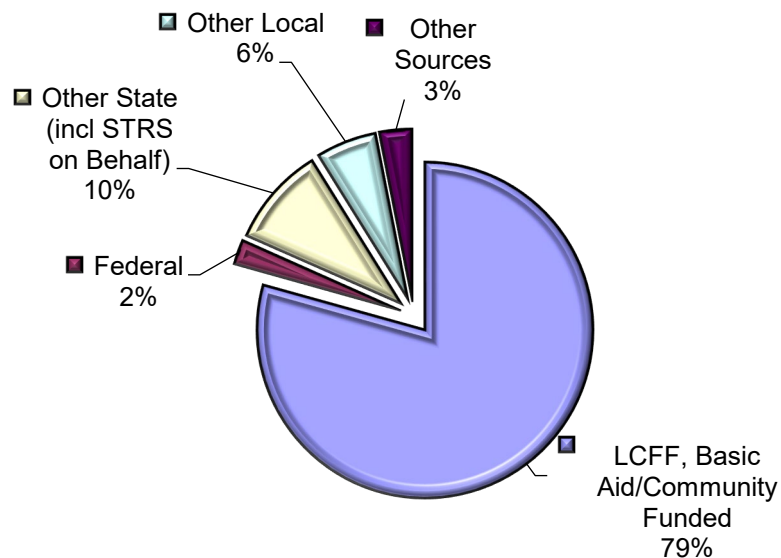
ADA vs. CBEDS ENROLLMENT



General Fund Revenues

2024-2025 First Interim

CUPERTINO UNION SCHOOL DISTRICT 2024-2025 FIRST INTERIM GENERAL FUND PROJECTED REVENUE



79% of the District's revenues are generated from the District's State Aid and Local Property Taxes

Most of the District's General Fund revenue is generated from the District's local property taxes from the Local Control Funding Formula (LCFF). Public education--unlike any other public agency--receives most of its revenue based on the population it serves. Other major sources of revenues are the local income and the categorical income from the State. The categorical income is from both the restricted and unrestricted programs. Most of the categorical programs are now unrestricted, part of the LCFF. At this time, the District is expecting to move into Basic Aid in the 2024-2025 fiscal year when it will receive most of its funding through local property taxes.

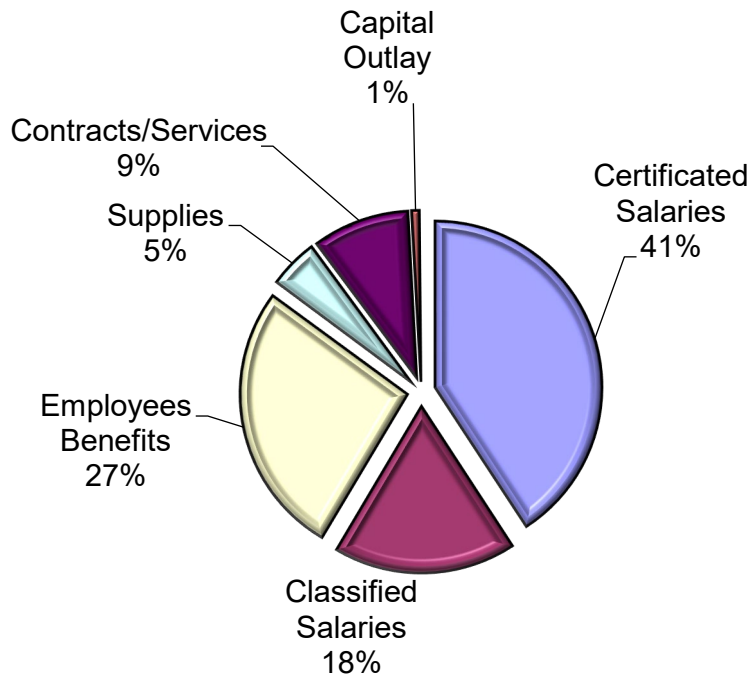
Federal income is a small corner of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor and not the local Board of Education.

The District's total resources for revenue in the budget year include a "beginning balance," which is a restricted and unrestricted carryover balance of funding from the prior year. A portion of the beginning balance must remain as a Reserve for Economic Uncertainties.

General Fund Sources	In Millions
LCFF	\$182.2
Federal	\$5.3
State	\$21.9
Other Local	\$13.2
Other Sources	\$7.0
Total Revenue	\$229.6
Beginning Fund Balance	\$59.3
Total General Fund	\$288.9

General Fund Expenditures 2024-2025 First Interim

CUPERTINO UNION SCHOOL DISTRICT 2024-2025 FIRST INTERIM GENERAL FUND PROJECTED EXPENDITURES



Most of the expenditures of the District are to pay the salaries and benefits of its employees. It takes people to teach people and in Cupertino Union School District, 86% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items – certificated and classified employees. The certificated employees include teachers, nurses, librarians, psychologists, principals, vice principals, instructional leaders, or others who provide services that require credentials from the State of California.

Classified employee salaries include all support personnel in the District including salaries for positions such as secretaries, accountants, bus drivers, mechanics, painters, custodial personnel, and management such as department managers or others who provide support services for the school sites.

The employee benefits consist of health & welfare and statutory benefits. The health and welfare benefits alone represent 7.8% of the general fund budget. The statutory benefits include retirements (STRS and PERS), OASDI, Medicare, unemployment, and workers' compensation benefits.

General Fund Sources	In Millions
Certificated Salary	\$106.4
Classified Salary	\$46.3
Employee Benefits	\$69.4
Books & Supplies	\$12.4
Services & Other Operations	\$24.3
Capital Outlay & Other Outgo	\$2.2
Total Expenditure Budget	\$261.0

FIRST INTERIM/BUDGET ADOPTION 2024-2025	Object	Fund 01 - 1ST	Fund 01 - BA	Fund 01 - Diff	Fund 09 - 1ST	Fund 09 - BA	Fund 09 - Diff	Sub-Total - 1st	Sub-Total - BA	Sub-Total - Diff
	General	General	General	General	Lottery	Lottery	Lottery	General Fund	General Fund	General Fund
	Codes	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted
REVENUE SOURCES:										
Federal	8100-8299	-	-	-	-	-	-	-	-	-
LCFF - State Aid	8011	4,947,060	4,947,060	-	-	-	-	4,947,060	4,947,060	-
LCFF - Supplemental & Instr material realignment	8011	8,094,644	8,094,644	-	-	-	-	8,094,644	8,094,644	-
LCFF - EPA Entitlement	8012	2,642,280	2,642,380	(100)	-	-	-	2,642,280	2,642,380	(100)
LCFF Property Taxes (Other State Restricted)	8021-8097	157,448,235	159,459,073	(2,010,838)	-	-	-	157,448,235	159,459,073	(2,010,838)
Other State (1160-1163)	8300-8599	-	-	-	-	-	-	-	-	-
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	-	-	2,518,224	2,259,695	258,529	2,518,224	2,259,695	258,529
Mandated Block Grant	8550	500,279	486,409	13,870	-	-	-	500,279	486,409	13,870
All Other State (CASSP, Transpo Excess)	8590	645,786	645,786	-	-	-	-	645,786	645,786	-
All Other State (STRS on Behalf)	8590	-	-	-	-	-	-	-	-	-
Discretionary Block Grant	8590	-	-	-	-	-	-	-	-	-
Local Revenue	8600-8799	572,829	394,604	178,225	-	-	-	572,829	394,604	178,225
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	-	-
Parcel Tax	8621	-	-	-	-	-	-	-	-	-
Developer Fees	8681	-	-	-	-	-	-	-	-	-
Interest	8661	2,790,000	1,145,000	1,645,000	10,000	7,554	2,446	2,800,000	1,152,554	1,647,446
Facility Use (Civic Permit & Community Partnerships)	8689	1,450,000	1,090,000	360,000	-	-	-	1,450,000	1,090,000	360,000
Transportation Fees	8675	-	-	-	-	-	-	-	-	-
Rental Income	8972	-	-	-	-	-	-	-	-	-
All Other Local	86xx	-	-	-	-	-	-	-	-	-
Other Sources	89xx	168,641	-	168,641	-	-	-	168,641	-	168,641
TOTAL REVENUE		179,259,754	178,904,956	354,798	2,528,224	2,267,249	260,975	181,787,978	181,172,205	615,773
Other Financing sources/Uses:										
Interfund Transfer In/Out	87xx	-	-	-	-	-	-	-	-	-
Other Financing Sources	87xx	-	-	-	-	-	-	-	-	-
Contribution (8980)-Others	8980	(71,843)	(1,129,809)	1,057,966	-	-	-	(71,843)	(1,129,809)	1,057,966
Contribution (8980)--Special Education	8980	(33,457,434)	(31,945,671)	(1,511,763)	-	-	-	(33,457,434)	(31,945,671)	(1,511,763)
Contribution (8980)--RRMA	8980	(1,875,975)	(2,924,977)	1,049,002	-	-	-	(1,875,975)	(2,924,977)	1,049,002
TOTAL TRANSFERS/CONTRIBUTIONS		(35,405,252)	(36,000,457)	595,205	-	-	-	(35,405,252)	(36,000,457)	595,205
TOTAL REVENUE incl TRANSFERS		143,854,502	142,904,499	950,003	2,528,224	2,267,249	260,975	146,382,726	145,171,748	1,210,978
EXPENDITURES:										
Certificated Salaries	1000-1999	84,589,634	84,537,893	51,741	-	233,977	(233,977)	84,589,634	84,771,870	(182,236)
Classified Salaries	2000-2999	22,318,128	21,904,375	413,753	-	1,286,539	(1,286,539)	22,318,128	23,190,914	(872,786)
Employee Benefits	3000-3999	40,738,343	39,996,543	741,800	-	741,510	(741,510)	40,738,343	40,738,053	290
(STRS on Behalf, Resource 7690 only)	3101-3102									
Books and Supplies	4000-4999	5,052,627	5,238,406	(185,779)	-	3,987	(3,987)	5,052,627	5,242,393	(189,766)
Services & Other	5000-5999	7,638,531	9,167,887	(1,529,356)	2,528,224	1,236	2,526,988	10,166,755	9,169,123	997,632
Capital Outlay	6000-6999	272,541	20,406	252,135	-	-	-	272,541	20,406	252,135
Direct Cost/Indirect Cost Transfer	7000-7999	(1,515,550)	(1,811,800)	296,250	-	-	-	(1,515,550)	(1,811,800)	296,250
TOTAL EXPENDITURES		159,094,254	159,053,710	40,544	2,528,224	2,267,249	260,975	161,622,478	161,320,959	301,519
Net Incr/(Decr) in Fd Bal		(15,239,752)	(16,149,211)	909,459	-	-	-	(15,239,752)	(16,149,211)	909,459
Actual Beginning Balance - 7/1/2024		31,224,699	33,620,513	(2,395,814)	-	-	-	31,224,699	33,620,513	(2,395,814)
Ending Fund Balance - 6/30/2025		15,984,947	17,471,302	(1,486,355)	-	-	-	15,984,947	17,471,302	(1,486,355)

FIRST INTERIM/BUDGET ADOPTION 2024-2025	Object Codes	Fund 07 - 1ST	Fund 07 - BA	Fund 07 - Diff	Fund 08 - 1ST	Fund 08 - BA	Fund 08 - Diff	Sub-Total - 1st	Sub-Total - BA	Sub-Total - Diff	Total - 1ST	Total - BA	Total - Diff
		Sp. Ed.	Sp. Ed.	Sp. Ed.	Categorical	Categorical	Categorical	General Fund	General Fund	General Fund	Unrestricted/	Unrestricted/	Unrestricted/
		Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted
REVENUE SOURCES:													
Federal	8100-8299	3,572,495	3,114,983	457,512	1,750,646	1,775,987	(25,341)	5,323,141	4,890,970	432,171	5,323,141	4,890,970	432,171
LCFF - State Aid	8011	-	-	-	-	-	-	-	-	-	4,947,060	4,947,060	-
LCFF - Supplemental & Instr material realignment	8011	-	-	-	-	-	-	-	-	-	8,094,644	8,094,644	-
LCFF - EPA Entitlement	8012	-	-	-	-	-	-	-	-	-	2,642,280	2,642,380	(100)
LCFF Property Taxes (Other State Restricted)	8021-8097	9,033,761	8,694,889	338,872	-	-	-	9,033,761	8,694,889	338,872	166,481,996	168,153,962	(1,671,966)
Other State (1160-1163)	8300-8599	-	-	-	-	-	-	-	-	-	-	-	-
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	-	-	1,081,122	919,198	161,924	1,081,122	919,198	161,924	3,599,346	3,178,893	420,453
Mandated Block Grant	8550	-	-	-	-	-	-	-	-	-	500,279	486,409	13,870
All Other State (CASSP, Transpo Excess)	8590	1,636,592	1,612,652	23,940	6,245,705	6,381,932	(136,227)	7,882,297	7,994,584	(112,287)	8,528,083	8,640,370	(112,287)
All Other State (STRS on Behalf)	8590	-	-	-	9,293,508	9,293,508	-	9,293,508	9,293,508	-	9,293,508	9,293,508	-
Discretionary Block Grant	8590	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenue	8600-8799	162,495	159,830	2,665	-	-	-	162,495	159,830	2,665	735,324	554,434	180,890
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	-	-	-	-	-
Parcel Tax	8621	-	-	-	-	-	-	-	-	-	-	-	-
Developer Fees	8681	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8661	-	-	-	-	-	-	-	-	-	2,800,000	1,152,554	1,647,446
Facility Use (Civic Permit & Community Partnerships)	8689	-	-	-	-	-	-	-	-	-	1,450,000	1,090,000	360,000
Transportation Fees	8675	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	8972	-	-	-	-	-	-	-	-	-	-	-	-
All Other Local	86xx	-	-	-	8,252,984	7,655,197	597,787	8,252,984	7,655,197	597,787	8,252,984	7,655,197	597,787
Other Sources	89xx	-	-	-	-	-	-	-	-	-	168,641	-	168,641
TOTAL REVENUE		14,405,343	13,582,354	822,989	26,623,965	26,025,822	598,143	41,029,308	39,608,176	1,421,132	222,817,286	220,780,381	2,036,905
Other Financing sources/Uses:													
Interfund Transfer In/Out	87xx	-	-	-	6,851,774	5,407,921	1,443,853	6,851,774	5,407,921	1,443,853	6,851,774	5,407,921	1,443,853
Other Financing Sources	87xx	-	-	-	-	-	-	-	-	-	-	-	-
Contribution (8980)-Others	8980	-	-	-	-	-	-	-	-	-	(71,843)	(1,129,809)	1,057,966
Contribution (8980)--Special Education	8980	33,457,434	32,944,688	512,746	-	-	-	33,457,434	32,944,688	512,746	-	999,017	(999,017)
Contribution (8980)--RRMA	8980	-	-	-	1,947,818	3,055,769	(1,107,951)	1,947,818	3,055,769	(1,107,951)	71,843	130,792	(58,949)
TOTAL TRANSFERS/CONTRIBUTIONS		33,457,434	32,944,688	512,746	8,799,592	8,463,690	335,902	42,257,026	41,408,378	848,648	6,851,774	5,407,921	1,443,853
TOTAL REVENUE incl TRANSFERS		47,862,777	46,527,042	1,335,735	35,423,557	34,489,512	934,045	83,286,334	81,016,554	2,269,780	229,669,060	226,188,302	3,480,758
EXPENDITURES:													
Certificated Salaries	1000-1999	14,985,917	15,095,616	(109,699)	6,879,184	6,447,346	431,838	21,865,101	21,542,962	322,139	106,454,735	106,314,832	139,903
Classified Salaries	2000-2999	14,490,131	14,629,904	(139,773)	9,492,408	9,349,455	142,953	23,982,539	23,979,359	3,180	46,300,667	47,170,273	(869,606)
Employee Benefits	3000-3999	12,705,773	12,688,828	16,945	6,638,524	6,391,479	247,045	19,344,297	19,080,307	263,990	60,082,640	59,818,360	264,280
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	9,293,508	9,293,508	-	9,293,508	9,293,508	-	9,293,508	9,293,508	-
Books and Supplies	4000-4999	752,553	298,138	454,415	6,577,312	4,615,149	1,962,163	7,329,865	4,913,287	2,416,578	12,382,492	10,155,680	2,226,812
Services & Other	5000-5999	5,020,630	3,673,721	1,346,909	9,096,556	7,599,555	1,497,001	14,117,186	11,273,276	2,843,910	24,283,941	20,442,399	3,841,542
Capital Outlay	6000-6999	-	-	-	1,569,894	1,217,734	352,160	1,569,894	1,217,734	352,160	1,842,435	1,238,140	604,295
Direct Cost/Indirect Cost Transfer	7000-7999	357,259	331,348	25,911	1,519,250	1,430,243	89,007	1,876,509	1,761,591	114,918	360,959	(50,209)	411,168
TOTAL EXPENDITURES		48,312,263	46,717,555	1,594,708	51,066,636	46,344,469	4,722,167	99,378,899	93,062,024	6,316,875	261,001,377	254,382,983	6,618,394
Net Incr/(Decr) in Fd Bal		(449,486)	(190,513)	(258,973)	(15,643,079)	(11,854,957)	(3,788,122)	(16,092,565)	(12,045,470)	(4,047,095)	(31,332,317)	(28,194,681)	(3,137,636)
Actual Beginning Balance - 7/1/2024		1,719,324	1,312,522	406,802	26,374,838	27,152,208	(777,370)	28,094,162	28,464,730	(370,568)	59,318,861	62,085,243	(2,766,382)
Ending Fund Balance - 6/30/2025		1,269,838	1,122,009	147,829	10,731,759	15,297,251	(4,565,492)	12,001,597	16,419,260	(4,417,663)	27,986,544	33,890,562	(5,904,018)

FIRST INTERIM 2024-2025	Object	Fund 13	Fund 21	Fund 25	Fund 35	Fund 62	Fund 63			
	Codes	Cafeteria	Building	Developer	School Facilities	Self-Funded	Enterprise	TOTAL	GRAND TOTAL	
				Fee	Fund	Insurance	Fund	OTHER FUNDS	ALL FUNDS	
REVENUE SOURCES:										
Federal	8100-8299	1,394,546						1,394,546	6,717,687	2.68%
LCFF - State Aid	8011							-	4,947,060	1.97%
LCFF - Supplemental & Instr material realignment	8011							-	8,094,644	3.22%
LCFF - EPA Entitlement	8012							-	2,642,280	1.05%
LCFF Property Taxes (Other State Restricted)	8021-8097							-	166,481,996	66.29%
Other State (1160-1163)	8300-8599	7,000,000			-			7,000,000	7,000,000	2.79%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560							-	3,599,346	1.43%
Mandated Block Grant	8550							-	500,279	0.20%
ONE TIME FUNDS:										
ESSER II	8290							-	-	0.00%
ESSER III	8290							-	-	0.00%
ESSER III Learning Loss	8290							-	-	0.00%
ELO ESSER III	8290							-	-	0.00%
ELOP	8590							-	-	0.00%
All Other State (CASSP, Transpo Excess)	8590	-	-					-	8,528,083	3.40%
All Other State (STRS on Behalf)	8590	-	-					-	9,293,508	3.70%
Discretionary Block Grant	8590	-	-					-	-	0.00%
Local Revenue	8600-8799	6,000	6,720,814				-	6,726,814	7,462,138	2.97%
MAA/LEA-Medi Cal	8699							-	-	0.00%
Parcel Tax	8621							-	-	0.00%
Developer Fees	8681			1,183,647				1,183,647	1,183,647	0.47%
Interest	8661	100,000	124,610	222,825	-	5	-	447,440	3,247,440	1.29%
Facility Use (Civic Permit & Community Partnerships)	8689							-	1,450,000	0.58%
Transportation Fees	8675							-	-	0.00%
Rental Income	8972							-	-	0.00%
All Other Local	86xx	6,000	-			2,295,644	2,404,700	4,706,344	12,959,328	5.16%
Other Sources	89xx					-	-	-	7,020,415	2.80%
TOTAL REVENUE		8,506,546	6,845,424	1,406,472	-	2,295,649	2,404,700	21,458,791	251,127,851	100.00%
Other Financing sources/Uses:										
Interfund Transfer In/Out	87xx							-	-	0.00%
Other Financing Sources	87xx							-	-	0.00%
Contribution (8980)-Others	8980							-	(71,843)	-0.03%
Contribution (8980)--Special Education	8980							-	-	0.00%
Contribution (8980)--RRMA	8980							-	71,843	0.03%
TOTAL TRANSFERS/CONTRIBUTIONS		-	-	-	-	-	-	-	-	0.00%
TOTAL REVENUE incl TRANSFERS		8,506,546	6,845,424	1,406,472	-	2,295,649	2,404,700	21,458,791	251,127,851	100.00%
EXPENDITURES:										
Certificated Salaries	1000-1999	-	-	-		-	115,970	115,970	106,570,705	33.29%
Classified Salaries	2000-2999	3,435,144	75,617	-	22,248	-	1,312,976	4,845,985	51,146,652	15.98%
Employee Benefits	3000-3999	1,635,524	40,575	-	6,354	-	719,519	2,401,972	62,484,612	19.52%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-		-		-	9,293,508	2.90%
Books and Supplies	4000-4999	4,163,229	133,782	33,500	7,416		123,473	4,461,400	16,843,892	5.26%
Services & Other	5000-5999	536,083	553,467	475,233	25,738	2,295,649	16,121	3,902,291	28,186,232	8.81%
Capital Outlay	6000-6999	552,783	32,113,282	320,371	2,981,970	-		35,968,406	37,810,841	11.81%
Direct Cost/Indirect Cost Transfer	7000-7999	370,671	6,851,774	-		-	168,641	7,391,086	7,752,045	2.42%
TOTAL EXPENDITURES		10,693,434	39,768,497	829,104	3,043,726	2,295,649	2,456,700	59,087,110	320,088,487	100.00%
Net Incr/(Decr) in Fd Bal		(2,186,888)	(32,923,073)	577,368	(3,043,726)	-	(52,000)	(37,628,319)	(68,960,636)	
Actual Beginning Balance - 7/1/2024		7,269,638	35,159,116	5,074,703	10,159,070		100,339	57,762,866	117,081,727	
Ending Fund Balance - 6/30/2025		5,082,750	2,236,043	5,652,071	7,115,344	-	48,339	20,134,547	48,121,091	

GENERAL FUND	2024-2025 Adopted Budget				2024-2025 First Interim		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS		UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1	33,620,512	28,464,730	62,085,242		31,224,699	28,094,162	59,318,861
Total Revenue	180,983,015	39,608,176	220,591,191		181,619,337	41,029,308	222,648,645
Total Contributions & Encroachments	(36,000,457)	36,000,457	-		(35,405,252)	35,405,252	-
Total Transfers In /Other Sources	189,190	5,407,921	5,597,111		168,641	6,851,774	7,020,415
Grand Total Revenue	145,171,748	81,016,554	226,188,302		146,382,726	83,286,334	229,669,060
Total Expenditures	161,320,959	93,062,024	254,382,983		161,622,478	99,378,899	261,001,377
Total Transfers Out/Other Uses	-	-	-				
Total Expenditures	161,320,959	93,062,024	254,382,983		161,622,478	99,378,899	261,001,377
Revenue Less Expenditures	(16,149,211)	(12,045,470)	(28,194,681)		(15,239,752)	(16,092,565)	(31,332,317)
			-				-
Total Estimated Ending Balance - June 30	17,471,301	16,419,260	33,890,561		15,984,947	12,001,597	27,986,544
COMPONENTS OF ENDING BALANCE							
Revolving Cash	\$75,000				\$75,000		
Stores (Warehouse)	\$84,053				\$84,053		
Prepaid Expenditures	\$208,000				\$208,000		
Total Working Capital	\$367,053	\$0	\$367,053		\$367,053	\$0	\$367,053
Restricted:							
Categorical Programs Balance		16,419,260	\$16,419,260			12,001,597	12,001,597
Assigned:							
Programs Carryovers			-				
Other Assigned	-		-				
	-		-				
	-		-				
Unassigned/Unappropriated:							
Additional Reserve for Future Downturn (3%)	7,664,189		7,664,189		7,630,041		7,830,041
Add'l Board Reserve for Economic Uncertainties*** (7%)	9,440,059		9,440,059		7,787,853		7,787,853
Additional Reserve for Future Downturn							
Unassigned/Unappropriated Amount			-				-
* Unrestricted Funds: General Fund and Lottery							
** Restricted Funds: Special Education, Federal and Categorical Programs							
*** Board Policy 3100							
Total Estimated Ending Balance - June 30			33,890,561				27,986,544

FY 2024-2025 MULTI-YEAR PROJECTION
FIRST INTERIM
GENERAL FUNDS (01-09)

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
UNAUDITED BEGINNING FUND BALANCE, 7/1	\$ 59,318,861	\$ 27,986,544	27,160,575	\$ 21,643,473	\$ 23,285,508
REVENUE					
LCFF SOURCE 8010-8099	182,165,980	189,568,688	197,467,511	205,810,782	214,549,323
FEDERAL REVENUES 8100-8299	5,323,141	4,668,869	4,668,869	4,668,869	4,668,869
STATE REVENUE 8300-8599	21,921,216	21,186,191	21,226,580	21,276,840	21,336,939
LOCAL REVENUE 8600-8799	13,238,308	13,237,282	13,237,139	13,237,139	13,237,139
OTHER FINANCING 8900-8999	7,020,415	24,100,516	9,307,225	9,564,947	9,773,919
TOTAL REVENUE	229,669,060	252,761,546	245,907,323	254,558,576	263,566,189
EXPENDITURES					
CERTIFICATED SALARIES	106,454,735	107,433,153	105,752,740	105,297,387	106,601,627
CLASSIFIED SALARIES	46,300,667	45,820,100	45,567,684	45,315,657	45,761,230
EMPLOYEE BENEFITS	69,376,148	71,288,893	72,670,668	75,355,379	78,392,005
BOOKS & SUPPLIES	12,382,492	8,687,529	6,961,284	8,118,048	8,041,067
SERVICES & OTHER OPERATING	24,283,941	19,561,140	19,675,348	18,033,371	17,695,312
CAPITAL OUTLAY	1,842,435	624,701	624,701	624,701	624,701
OTHER OUTGO	731,630	563,468	563,468	563,468	563,468
OTHER OUTGO - TRANSFER OF INDIRECT COSTS	(370,671)	(391,469)	(391,469)	(391,469)	(391,469)
TOTAL EXPENDITURES	261,001,377	253,587,515	251,424,424	252,916,542	257,287,941
REVENUE LESS EXPENDITURES	(31,332,317)	(825,969)	(5,517,102)	1,642,035	6,278,248
ESTIMATED ENDING FUND BALANCE	27,986,544	27,160,575	21,643,473	23,285,508	29,563,755
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	367,053	367,053	50,000	367,053	367,053
Restricted Categorical Program's Carryover	12,001,597	7,480,193	6,504,067	6,746,481	7,529,380
3% Reserve for Economic Uncertainties	7,830,041	7,607,625	7,542,733	7,587,496	7,718,638
Additional Board Reserve/Unrestricted Assigned	7,787,853	11,705,704	7,546,673	8,584,478	13,948,684
Total Reserve	15,617,894	19,313,329	15,089,406	16,171,974	21,667,323
Reserve Total %	5.98%	7.62%	6.00%	6.39%	8.42%
Unassigned Fund Balance	0	0	0	0	0

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Combined				Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$229,669,060.00	\$252,761,545.66	\$245,907,322.80	\$254,558,576.46	\$263,566,188.56
1. LCFF/Revenue Limit Sources (8010-8099)	182,165,980.00	189,568,688.00	197,467,511.00	205,810,782.00	214,549,323.00
2. Federal Revenues (8100-8299)	5,323,141.00	4,668,869.10	4,668,869.10	4,668,869.10	4,668,869.10
3. Other State Revenues (8300-8599)	21,921,216.00	21,186,190.68	21,226,579.56	21,276,840.17	21,336,938.77
4. Other Local Revenues (8600-8799)	13,238,308.00	13,237,281.75	13,237,138.56	13,237,138.56	13,237,138.56
5. Other Financing Sources					
a. Transfers In (8900-8929)	7,020,415.00	24,100,516.13	9,307,224.58	9,564,946.63	9,773,919.13
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	0.00	0.00
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$261,001,377.00	\$253,587,514.94	\$251,424,424.44	\$252,916,541.96	\$257,287,940.82
1. Certificated Salaries (1000-1999)	106,454,735.00	107,433,152.50	105,752,739.69	105,297,387.31	106,601,626.64
2. Classified Salaries (2000-2999)	46,300,667.00	45,820,099.92	45,567,684.44	45,315,656.72	45,761,230.39
3. Employee Benefits (3000-3999)	69,376,148.00	71,288,893.27	72,670,667.69	75,355,378.82	78,392,005.22
4. Books and Supplies (4000-4999)	12,382,492.00	8,687,529.37	6,961,284.17	8,118,048.03	8,041,066.73
5. Services and Other Operating Expenditures (5000-5999)	24,283,941.00	19,561,139.88	19,675,348.45	18,033,371.08	17,695,311.84
6. Capital Outlay (6000-6999)	1,842,435.00	624,701.00	624,701.00	624,701.00	624,701.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	731,630.00	563,468.00	563,468.00	563,468.00	563,468.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(370,671.00)	(391,469.00)	(391,469.00)	(391,469.00)	(391,469.00)
9. Other Financing Uses					
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(31,332,317.00)	(825,969.28)	(5,517,101.64)	1,642,034.50	6,278,247.74

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Combined					Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$106,454,735.00	\$107,433,152.50	\$105,752,739.69	\$105,297,387.31	\$106,601,626.64
a. Base Salaries	106,454,735.00	106,454,735.00	107,433,152.50	105,752,739.69	105,297,387.31
b. Step & Column Adjustment	---	1,596,133.24	1,635,275.19	1,589,601.87	1,583,521.58
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(617,715.75)	(3,315,687.99)	(2,044,954.25)	(279,282.25)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	\$46,300,667.00	\$45,820,099.92	\$45,567,684.44	\$45,315,656.72	\$45,761,230.39
a. Base Salaries	46,300,667.00	46,300,667.00	45,820,099.92	45,567,684.44	45,315,656.72
b. Step & Column Adjustment	---	679,420.17	672,373.76	667,894.71	674,453.87
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(1,159,987.25)	(924,789.24)	(919,922.43)	(228,880.20)
3. Employee Benefits (3000-3999)	69,376,148.00	71,288,893.27	72,670,667.69	75,355,378.82	78,392,005.22

Cupertino Union
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Multiyear Projection
2024-2025 First Interim MYP
Combined

Fund 01
Projection# 23668

Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$69,376,148.00	\$71,288,893.27	\$72,670,667.69	\$75,355,378.82	\$78,392,005.22
a. State Teachers' Retirement System, STRS (3101-3102)	29,033,364.00	29,192,960.34	28,873,175.76	28,787,899.60	29,028,557.60
b. Public Employees' Retirement System, PERS (3201-3202)	12,117,273.00	12,256,808.22	12,368,042.47	12,828,846.79	12,957,422.03
c. OASDI/Medicare/Alternative (3301-3302)	5,151,426.00	5,128,170.29	5,084,801.38	5,059,937.93	5,114,439.18
d. Health and Welfare Benefits (3401-3402)	20,317,931.00	21,946,298.05	23,614,943.17	25,961,709.76	28,543,042.84
e. State Unemployment Insurance (3501-3502)	74,877.00	75,091.69	74,129.49	73,785.95	74,643.61
f. Workers' Compensation Insurance (3601-3602)	2,681,277.00	2,689,564.68	2,655,575.42	2,643,198.79	2,673,899.96
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$69,376,148.00	\$71,288,893.27	\$72,670,667.69	\$75,355,378.82	\$78,392,005.22
j. Total Certificated (Sum Objects 3XX1)	45,757,568.00	47,014,601.70	47,535,991.08	48,900,042.52	50,767,672.41
k. Total Classified (Sum Objects 3XX2)	23,618,580.00	24,274,291.57	25,134,676.61	26,455,336.30	27,624,332.81

Cupertino Union 43-69419-0000000		Multiyear Projection 2024-2025 First Interim MYP Combined				Fund 01 Projection# 23668
Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(31,332,317.00)	(825,969.28)	(5,517,101.64)	1,642,034.50	6,278,247.74	
D. FUND BALANCE						
1. Beginning Fund Balance (9791-9795)	59,318,861.00	27,986,544.00	27,160,574.72	21,643,473.08	23,285,507.58	
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$27,986,544.00	\$27,160,574.72	\$21,643,473.08	\$23,285,507.58	\$29,563,755.32	
a. Nonspendable (9710-9719)	367,053.00	367,053.00	50,000.00	367,053.00	367,053.00	
b. Restricted (9740)	12,001,597.00	7,480,192.64	6,504,067.01	6,746,480.60	7,529,379.67	
c. Committed						
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00	
d. Assigned						
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00	
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties (9789)	7,830,041.31	7,607,625.45	7,542,734.00	7,587,496.26	7,718,638.22	
2. Unassigned/Unappropriated (9790)	7,787,852.69	11,705,703.63	7,546,672.07	8,584,477.72	13,948,684.43	

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Combined					Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	7,830,041.31	7,607,625.45	7,542,734.00	7,587,496.26	7,718,638.22
c. Unassigned/Unappropriated (9790)	7,787,852.69	11,705,703.63	7,546,672.07	8,584,477.72	13,948,684.43
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	\$15,617,894.00	\$19,313,329.08	\$15,089,406.07	\$16,171,973.98	\$21,667,322.65
4. Total Available Reserves - by Percent	5.98%	7.62%	6.00%	6.39%	8.42%
F. RECOMMENDED RESERVES					
1. Calculating the Reserves					
a. Expenditures and Other Financing Uses [Sum Lines B1-B10]	261,001,377.00	253,587,514.94	251,424,424.44	252,916,541.96	257,287,940.82
b. Plus: Special Education Pass-through Funds	0.00	0.00	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses [Line F1a plus line F1b]	261,001,377.00	253,587,514.94	251,424,424.44	252,916,541.96	257,287,940.82
d. Reserve Standard Percentage Level	3.00%	3.00%	3.00%	3.00%	3.00%
e. Reserve Standard - By Percent [Line F1c times F1d]	7,830,041.31	7,607,625.45	7,542,732.73	7,587,496.26	7,718,638.22
f. Reserve Standard - By Amount	0.00	0.00	0.00	0.00	0.00
g. Reserve Standard [Greater of F1e or F1f]	7,830,041.31	7,607,625.45	7,542,732.73	7,587,496.26	7,718,638.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)	MET	MET	MET	MET	MET

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Unrestricted	Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$146,382,726.00	\$168,254,451.76	\$160,063,461.44	\$167,140,090.35	\$174,739,632.41
1. LCFF/Revenue Limit Sources (8010-8099)	173,132,219.00	180,270,166.00	187,882,629.00	195,909,658.00	204,322,390.00
2. Federal Revenues (8100-8299)	0.00	0.00	0.00	0.00	0.00
3. Other State Revenues (8300-8599)	3,664,289.00	3,702,295.87	3,705,264.63	3,710,209.93	3,721,448.22
4. Other Local Revenues (8600-8799)	4,822,829.00	4,821,802.75	4,821,659.56	4,821,659.56	4,821,659.56
5. Other Financing Sources					
a. Transfers In (8900-8929)	168,641.00	15,168,641.00	168,641.00	168,641.00	168,641.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	(35,405,252.00)	(35,708,453.86)	(36,514,732.75)	(37,470,078.14)	(38,294,506.37)
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$161,622,478.00	\$164,559,016.68	\$164,604,437.45	\$165,740,469.44	\$169,244,283.74
1. Certificated Salaries (1000-1999)	84,589,634.00	88,599,075.23	87,978,756.47	87,256,794.33	88,290,424.77
2. Classified Salaries (2000-2999)	22,318,128.00	22,771,131.39	22,231,294.54	21,638,409.80	21,738,234.31
3. Employee Benefits (3000-3999)	40,738,343.00	43,314,763.79	44,625,998.94	46,215,128.22	48,352,811.56
4. Books and Supplies (4000-4999)	5,052,627.00	3,723,827.00	2,523,827.00	3,723,827.00	3,723,827.00
5. Services and Other Operating Expenditures (5000-5999)	10,166,755.00	6,974,301.27	7,775,641.50	7,437,391.09	7,670,067.10
6. Capital Outlay (6000-6999)	272,541.00	272,541.00	272,541.00	272,541.00	272,541.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	731,630.00	563,468.00	563,468.00	563,468.00	563,468.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(2,247,180.00)	(1,660,091.00)	(1,367,090.00)	(1,367,090.00)	(1,367,090.00)
9. Other Financing Uses					
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(15,239,752.00)	3,695,435.08	(4,540,976.01)	1,399,620.91	5,495,348.67

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Unrestricted					Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$84,589,634.00</u>	<u>\$88,599,075.23</u>	<u>\$87,978,756.47</u>	<u>\$87,256,794.33</u>	<u>\$88,290,424.77</u>
a. Base Salaries	84,589,634.00	84,589,634.00	88,599,075.23	87,978,756.47	87,256,794.33
b. Step & Column Adjustment	---	1,268,156.68	1,332,922.59	1,322,992.11	1,312,912.69
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	2,741,284.55	(1,953,241.35)	(2,044,954.25)	(279,282.25)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$22,318,128.00</u>	<u>\$22,771,131.39</u>	<u>\$22,231,294.54</u>	<u>\$21,638,409.80</u>	<u>\$21,738,234.31</u>
a. Base Salaries	22,318,128.00	22,318,128.00	22,771,131.39	22,231,294.54	21,638,409.80
b. Step & Column Adjustment	---	322,410.55	328,541.30	319,779.45	321,254.70
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	130,592.84	(868,378.15)	(912,664.19)	(221,430.19)
3. Employee Benefits (3000-3999)	40,738,343.00	43,314,763.79	44,625,998.94	46,215,128.22	48,352,811.56

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Unrestricted					Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$40,738,343.00	\$43,314,763.79	\$44,625,998.94	\$46,215,128.22	\$48,352,811.56
a. State Teachers' Retirement System, STRS (3101-3102)	15,663,096.00	16,400,664.92	16,285,028.37	16,150,538.78	16,341,250.10
b. Public Employees' Retirement System, PERS (3201-3202)	5,943,013.00	6,197,636.32	6,144,222.10	6,243,311.41	6,274,849.48
c. OASDI/Medicare/Alternative (3301-3302)	2,991,336.00	3,089,876.67	3,040,474.74	2,985,556.72	3,009,567.26
d. Health and Welfare Benefits (3401-3402)	14,215,114.00	15,620,536.85	17,171,158.56	18,874,328.86	20,745,357.04
e. State Unemployment Insurance (3501-3502)	52,258.00	54,437.58	53,870.22	53,227.22	53,781.01
f. Workers' Compensation Insurance (3601-3602)	1,873,526.00	1,951,611.45	1,931,244.95	1,908,165.23	1,928,006.67
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$40,738,343.00	\$43,314,763.79	\$44,625,998.94	\$46,215,128.22	\$48,352,811.56
j. Total Certificated (Sum Objects 3XX1)	29,073,031.00	30,980,267.61	31,962,019.35	33,039,835.82	34,613,802.82
k. Total Classified (Sum Objects 3XX2)	11,665,312.00	12,334,496.18	12,663,979.59	13,175,292.40	13,739,008.74

Cupertino Union 43-69419-0000000		Multiyear Projection 2024-2025 First Interim MYP Unrestricted				Fund 01 Projection# 23668
Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(15,239,752.00)	3,695,435.08	(4,540,976.01)	1,399,620.91	5,495,348.67	
D. FUND BALANCE						
1. Beginning Fund Balance (9791-9795)	31,224,699.00	15,984,947.00	19,680,382.08	15,139,406.07	16,539,026.98	
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$15,984,947.00	\$19,680,382.08	\$15,139,406.07	\$16,539,026.98	\$22,034,375.65	
a. Nonspendable (9710-9719)	367,053.00	367,053.00	50,000.00	367,053.00	367,053.00	
b. Restricted (9740)	0.00	0.00	0.00	0.00	0.00	
c. Committed						
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00	
d. Assigned						
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00	
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties (9789)	7,830,041.31	7,607,625.45	7,542,734.00	7,587,496.26	7,718,638.22	
2. Unassigned/Unappropriated (9790)	7,787,852.69	11,705,703.63	7,546,672.07	8,584,477.72	13,948,684.43	

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Unrestricted					Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	7,830,041.31	7,607,625.45	7,542,734.00	7,587,496.26	7,718,638.22
c. Unassigned/Unappropriated (9790)	7,787,852.69	11,705,703.63	7,546,672.07	8,584,477.72	13,948,684.43
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	\$15,617,894.00	\$19,313,329.08	\$15,089,406.07	\$16,171,973.98	\$21,667,322.65

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Restricted	Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	<u>\$83,286,334.00</u>	<u>\$84,507,093.90</u>	<u>\$85,843,861.36</u>	<u>\$87,418,486.11</u>	<u>\$88,826,556.15</u>
1. LCFF/Revenue Limit Sources (8010-8099)	9,033,761.00	9,298,522.00	9,584,882.00	9,901,124.00	10,226,933.00
2. Federal Revenues (8100-8299)	5,323,141.00	4,668,869.10	4,668,869.10	4,668,869.10	4,668,869.10
3. Other State Revenues (8300-8599)	18,256,927.00	17,483,894.81	17,521,314.93	17,566,630.24	17,615,490.55
4. Other Local Revenues (8600-8799)	8,415,479.00	8,415,479.00	8,415,479.00	8,415,479.00	8,415,479.00
5. Other Financing Sources					
a. Transfers In (8900-8929)	6,851,774.00	8,931,875.13	9,138,583.58	9,396,305.63	9,605,278.13
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	35,405,252.00	35,708,453.86	36,514,732.75	37,470,078.14	38,294,506.37
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	<u>\$99,378,899.00</u>	<u>\$89,028,498.26</u>	<u>\$86,819,986.99</u>	<u>\$87,176,072.52</u>	<u>\$88,043,657.08</u>
1. Certificated Salaries (1000-1999)	21,865,101.00	18,834,077.27	17,773,983.22	18,040,592.98	18,311,201.87
2. Classified Salaries (2000-2999)	23,982,539.00	23,048,968.53	23,336,389.90	23,677,246.92	24,022,996.08
3. Employee Benefits (3000-3999)	28,637,805.00	27,974,129.48	28,044,668.75	29,140,250.60	30,039,193.66
4. Books and Supplies (4000-4999)	7,329,865.00	4,963,702.37	4,437,457.17	4,394,221.03	4,317,239.73
5. Services and Other Operating Expenditures (5000-5999)	14,117,186.00	12,586,838.61	11,899,706.95	10,595,979.99	10,025,244.74
6. Capital Outlay (6000-6999)	1,569,894.00	352,160.00	352,160.00	352,160.00	352,160.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	0.00	0.00	0.00	0.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	1,876,509.00	1,268,622.00	975,621.00	975,621.00	975,621.00
9. Other Financing Uses					
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(16,092,565.00)	(4,521,404.36)	(976,125.63)	242,413.59	782,899.07

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Restricted					Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$21,865,101.00	\$18,834,077.27	\$17,773,983.22	\$18,040,592.98	\$18,311,201.87
a. Base Salaries	21,865,101.00	21,865,101.00	18,834,077.27	17,773,983.22	18,040,592.98
b. Step & Column Adjustment	---	327,976.56	302,352.60	266,609.76	270,608.89
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(3,359,000.30)	(1,362,446.64)	0.00	0.00
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	\$23,982,539.00	\$23,048,968.53	\$23,336,389.90	\$23,677,246.92	\$24,022,996.08
a. Base Salaries	23,982,539.00	23,982,539.00	23,048,968.53	23,336,389.90	23,677,246.92
b. Step & Column Adjustment	---	357,009.62	343,832.46	348,115.26	353,199.17
c. Cost-of-Living Adjustment	---	0.00	0.00	0.00	0.00
d. Other Adjustment	---	(1,290,580.09)	(56,411.09)	(7,258.24)	(7,450.01)
3. Employee Benefits (3000-3999)	28,637,805.00	27,974,129.48	28,044,668.75	29,140,250.60	30,039,193.66

Cupertino Union
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Multiyear Projection
2024-2025 First Interim MYP
Restricted

Fund 01
Projection# 23668

Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$28,637,805.00	\$27,974,129.48	\$28,044,668.75	\$29,140,250.60	\$30,039,193.66
a. State Teachers' Retirement System, STRS (3101-3102)	13,370,268.00	12,792,295.42	12,588,147.39	12,637,360.82	12,687,307.50
b. Public Employees' Retirement System, PERS (3201-3202)	6,174,260.00	6,059,171.90	6,223,820.37	6,585,535.38	6,682,572.55
c. OASDI/Medicare/Alternative (3301-3302)	2,160,090.00	2,038,293.62	2,044,326.64	2,074,381.21	2,104,871.92
d. Health and Welfare Benefits (3401-3402)	6,102,817.00	6,325,761.20	6,443,784.61	7,087,380.90	7,797,685.80
e. State Unemployment Insurance (3501-3502)	22,619.00	20,654.11	20,259.27	20,558.73	20,862.60
f. Workers' Compensation Insurance (3601-3602)	807,751.00	737,953.23	724,330.47	735,033.56	745,893.29
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$28,637,805.00	\$27,974,129.48	\$28,044,668.75	\$29,140,250.60	\$30,039,193.66
j. Total Certificated (Sum Objects 3XX1)	16,684,537.00	16,034,334.09	15,573,971.73	15,860,206.70	16,153,869.59
k. Total Classified (Sum Objects 3XX2)	11,953,268.00	11,939,795.39	12,470,697.02	13,280,043.90	13,885,324.07

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Restricted	Fund 01 Projection# 23668
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	(16,092,565.00)	(4,521,404.36)	(976,125.63)	242,413.59	782,899.07
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	28,094,162.00	12,001,597.00	7,480,192.64	6,504,067.01	6,746,480.60
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$12,001,597.00</u>	<u>\$7,480,192.64</u>	<u>\$6,504,067.01</u>	<u>\$6,746,480.60</u>	<u>\$7,529,379.67</u>
a. Nonspendable (9710-9719)	0.00	0.00	0.00	0.00	0.00
b. Restricted (9740)	12,001,597.00	7,480,192.64	6,504,067.01	6,746,480.60	7,529,379.67
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	0.00	0.00	0.00	0.00	0.00
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00

Cupertino Union
43-69419-0000000

Multiyear Projection
2024-2025 First Interim MYP
Restricted

Fund 01
Projection# 23668

Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
3. Total Available Reserves - by Amount	\$---	\$---	\$---	\$---	\$---
4. Total Available Reserves - by Percent	---%	---%	---%	---%	---%

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 First Interim MYP Assumptions	Fund 01 Projection# 23668
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Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
State Rates					
State Categorical COLA	1.0700%	2.9300%	3.0800%	3.3000%	3.2900%
California CPI	3.2300%	2.8600%	2.8100%	2.8500%	2.8500%
California Lottery - Base	\$191.00	\$191.00	\$191.00	\$191.00	\$191.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.9300%	3.0800%	3.3000%	3.2900%
Interest Rate Trend for 10-Year Treasuries	4.1900%	3.7600%	3.7000%	3.7000%	3.7000%
Applied Change Rate		-10.2625%	-1.5957%	0.0000%	0.0000%
STRS Rate Change	19.1000%	19.1000%	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
PERS Rate Change	27.0500%	27.6000%	28.0000%	29.2000%	29.2000%
Applied Change Rate		2.0333%	1.4493%	4.2857%	0.0000%
Federal COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Local Rates					
LCFF Sources - State Aid, Current Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Certificated Staff Step & Column	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%
Certificated COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%
Classified COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Local Rates					
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	10.0000%	10.0000%	10.0000%	10.0000%
Classified Health & Welfare Percent Change	0.0000%	10.0000%	10.0000%	10.0000%	10.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
User-defined Rates and Values					
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Other Adjustments					
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CUPERTINO UNION SCHOOL DISTRICT					
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS					
2024-25 1st Interim Budget FTE Report					
			2024-25	2024-25	
			Adopted	1st Interim	
	Object	Description	Budget FTE	Budget FTE	Difference
	Fund 01- General Fund				
	01-1110	Regular Teachers	549.800	550.800	1.000
	01-1170	Classroom Support Teacher	27.800	24.800	-3.000
	01-1180	Home Study Teacher	1.000	0.000	-1.000
	01-1230	Counselors	11.000	10.000	-1.000
	01-1240	Psychologists	8.450	7.150	-1.300
	01-1250	Nurses	0.750	0.000	-0.750
	01-1310	Superintendent	1.000	1.000	0.000
	01-1320	Assistant Superintendent	2.300	2.300	0.000
	01-1330	Directors	9.700	9.200	-0.500
	01-1340	Principals	23.000	23.000	0.000
	01-1341	Teacher/Principal on Special Assignment	1.000	0.000	-1.000
	01-1350	Assistant Principals	8.000	8.000	0.000
	01-1910	Other Certificated Salaries	0.500	0.500	0.000
	01-1930	Inst. Coaches	1.000	0.000	-1.000
	Total 1000s		645.3000	636.7500	-8.550
	01-2110	Instr'l Assistants - Classroom	28.32500	33.13900	4.814
	01-2210	School Technology Specialist	0.25000	18.62500	18.375
	01-2220	SLM Tech	8.51300	8.43800	-0.075
	01-2230	Maint & Operations	73.10000	68.22500	-4.875
	01-2240	Mental Health Therapist	7.26829	7.26829	0.000
	01-2250	Lic Voc. Nurse	0.00000	0.00000	0.000
	01-2270	Transportation - Regular Personnel	33.75000	30.25000	-3.500
	01-2310	Assistant Superintendent	0.80000	0.80000	0.000
	01-2320	Director	3.75000	3.75000	0.000
	01-2330	Manager/Coordinator	5.20000	5.20000	0.000
	01-2340	Supervisor	1.00000	0.00000	-1.000
	01-2350	Bond Project Administrator	0.00000	0.00000	0.000
	01-2370	Confidential Admin Secretary	4.00000	4.00000	0.000
	01-2410	Clerical & Office	93.25000	89.25000	-4.000
	01-2420	Special Program Coordinator	2.12500	5.12500	3.000
	01-2910	Noon Aide	16.80050	13.69400	-3.107
	01-2930	Comm Eng and Resource	0.62500	0.00000	-0.625
	Total 2000s		278.75679	287.76429	9.00750

CUPERTINO UNION SCHOOL DISTRICT					
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS					
2024-25 1st Interim Budget FTE Report					
			2024-25	2024-25	
Total Fund 01			924.05679	924.51429	0.458
Fund 07 - Special Education					
07-1114	Teacher on Special Assignment		2.000	2.000	0.000
07-1140	Special Education Teachers		58.250	56.850	-1.400
07-1150	Speech Pathologists		25.000	26.000	1.000
07-1170	Classroom Support Teacher		15.600	16.200	0.600
07-1240	Psychologists		10.550	9.850	-0.700
07-1250	Nurses		1.100	1.100	0.000
07-1330	Directors		1.500	1.500	0.000
07-1341	Principal on Special Assignment		0.000	0.000	0.000
07-1360	Coordinators		5.000	4.850	-0.150
07-1910	Other Certificated		1.000	1.000	0.000
07-1930	Inst Coach		0.000	0.000	0.000
Total 1000s			120.000	119.350	-0.650
07-2130	Instr'l Assistants - Classroom		184.589	181.837	-2.752
07-2240	Mental Health Therapist		3.000	6.000	3.000
07-2250	Lic Voc. Nurse		0.000	0.000	0.000
07-2280	Occupational Therapist		6.000	6.000	0.000
07-2330	Manager		1.000	1.000	0.000
07-2340	Supervisor		12.000	12.000	0.000
07-2410	Clerical & Office		5.300	5.300	0.000
07-2990	Other - Classified		2.501	2.501	0.000
Total 2000s			214.390	214.638	0.248
Total Fund 07			334.390	333.988	-0.402
Fund 08 - Categorical Programs					
08-1110	Regular Teacher		13.00000	13.00000	0.000
08-1170	Classroom Support Teacher		17.00000	21.00000	4.000
08-1180	Home Study Teacher		0.00000	0.00000	0.000
08-1250	Nurses		4.15000	4.90000	0.750
08-1330	Director		2.00000	1.50000	-0.500
08-1341	Principal on Special Assign		0.00000	0.00000	0.000
08-1360	Manager/Coordinator		2.00000	2.05000	0.050
08-1930	Instructional Coaches		7.00000	7.00000	0.000
Total 1000s			45.15000	49.45000	4.30000

CUPERTINO UNION SCHOOL DISTRICT					
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS					
2024-25 1st Interim Budget FTE Report					
			2024-25	2024-25	
	08-2110	Instr'l Assistants - Classroom	37.26200	38.95000	1.688
	08-2130	Instr'l Assistants	1.87500	1.50000	-0.375
	08-2210	School Technology Specialist	1.56300	1.31300	-0.250
	08-2220	SLM Tech	5.49000	5.56500	0.075
	08-2230	Maintenance & Operations	33.40000	38.27500	4.875
	08-2240	Mental Health Therapist	4.54471	4.54471	0.000
	08-2250	Lic Voc. Nurse	10.00000	11.00000	1.000
	08-2270	Transportation	1.50000	1.50000	0.000
	08-2310	Assistant Superintendent	0.20000	0.20000	0.000
	08-2320	Directors	0.25000	0.25000	0.000
	08-2330	Managers	2.80000	2.80000	0.000
	08-2340	Supervisors	0.00000	0.00000	0.000
	08-2370	Confidential Admin Secy	0.00000	0.00000	0.000
	08-2410	Clerical & Office - Personnel	8.20000	9.20000	1.000
	08-2420	Categorical Program Coordinator	1.56300	1.68800	0.125
	08-2930	Engagement & Comm Res Spec	0.62500	1.00000	0.375
	Total 2000s		109.27271	117.78571	8.51300
	Total Fund 08		154.42271	167.23571	12.81300
	Fund 09 - Lottery				
	09-1110	Regular Teachers	0.0000	0.0000	0.000
	09-1170	Classroom Support Teacher	0.0000	0.0000	0.000
	Total 1000s		0.0000	0.0000	0.0000
	09-2110	Instr'l Assistants - Classroom	3.5000	0.0000	-3.500
	09-2210	School Technology Specialist	18.3750	0.0000	-18.375
	Total 2000s		21.8750	0.0000	-21.8750
	Total Fund 09		21.8750	0.0000	-21.8750
	Fund 13 - Student Nutrition				
	13-2230	Food Services - Drivers	3.0000	3.0000	0.000
	13-2260	Food Services - Regular Personnel	32.5625	35.90625	3.344
	13-2320	Director	1.0000	1.0000	0.000
	13-2330	Manager	1.0000	1.0000	0.000
	13-2340	Supervisor	6.0000	6.0000	0.000
	13-2410	Clerical & Office - Personnel	2.5000	2.5000	0.000
	Total 2000s		46.0625	49.40625	3.3438

CUPERTINO UNION SCHOOL DISTRICT				
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS				
2024-25 1st Interim Budget FTE Report				
		2024-25	2024-25	
Total Fund 13		46.0625	49.40625	3.3438
Fund 21 - Building Fund				
21-2230	Maint & Operations - Personnel	0.5000	0.5000	0.000
21-2410	Clerical & Office - Personnel	0.2500	0.2500	0.000
Total 2000s		0.7500	0.7500	0.0000
Total Fund 21		0.7500	0.7500	0.0000
Fund 24 - General Obligation Bond - 2012				
Total Fund 24		0.0000	0.0000	0.0000
Fund 62 - Self-Funded Insurance				
62-1320	Executive Cabinet	0.0000	0.0000	0.000
62-1330	Director	0.0000	0.0000	0.000
62-2310	Assistant Superintendent	0.0000	0.0000	0.000
62-2410	Clerical & Office - Personnel	0.0000	0.0000	0.000
Total 2000s		0.0000	0.0000	0.0000
Total Fund 62		0.0000	0.0000	0.0000
Fund 63 - Enterprise Fund				
63-1330	Director - Certificated	0.5000	0.5000	0.000
Total 1000s		0.5000	0.5000	0.0000
63-2110	Preschool Aide	10.3750	6.3750	-4.000
63-2340	Supervisor	1.0000	1.0000	0.000
63-2410	Clerical & Office - Personnel	1.0000	1.0000	0.000
63-2990	Preschool Lead/Teacher	14.0000	13.0000	-1.000
Total 2000s		26.3750	21.3750	-5.0000
Total Fund 63		26.8750	21.8750	-5.0000
Total All Funds		1508.43200	1497.76925	7.4740
CEA	752.1500			
Unrep	13.6940			

	CUPERTINO UNION SCHOOL DISTRICT				
	AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS				
	2024-25 1st Interim Budget FTE Report				
			2024-25	2024-25	
	CMGT	53.9000			
	CONF	3.0000			
	CSEA	457.8690			
	LMGT	31.0000			
	SEIU	181.1563			
	SUPVR	<u>5.0000</u>			
	TOTAL	1497.7692			
	Certificated	752.1500			
	Classified	652.7193			
	Management	<u>92.9000</u>			
		1497.7692			

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	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				
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				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
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	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund			G	G
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	175,143,157.00	175,143,157.00	20,778,352.12	173,132,219.00	(2,010,938.00)	-1.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,391,890.00	3,391,890.00	107,912.81	3,664,289.00	272,399.00	8.0%
4) Other Local Revenue		8600-8799	2,447,968.00	2,447,968.00	1,149,496.76	4,822,829.00	2,374,861.00	97.0%
5) TOTAL, REVENUES			180,983,015.00	180,983,015.00	22,035,761.69	181,619,337.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	84,771,870.00	84,771,870.00	23,062,638.85	84,589,634.00	182,236.00	0.2%
2) Classified Salaries		2000-2999	23,190,914.00	23,190,914.00	6,901,909.22	22,318,128.00	872,786.00	3.8%
3) Employee Benefits		3000-3999	40,738,053.00	40,738,053.00	11,486,076.29	40,738,343.00	(290.00)	0.0%
4) Books and Supplies		4000-4999	5,242,393.00	5,242,393.00	2,463,655.36	5,052,627.00	189,766.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	9,169,123.00	9,169,123.00	4,139,379.52	10,166,755.00	(997,632.00)	-10.9%
6) Capital Outlay		6000-6999	20,406.00	20,406.00	108,290.85	272,541.00	(252,135.00)	-1,235.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	249,791.00	249,791.00	43,461.31	731,630.00	(481,839.00)	-192.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,061,591.00)	(2,061,591.00)	(280,723.98)	(2,247,180.00)	185,589.00	-9.0%
9) TOTAL, EXPENDITURES			161,320,959.00	161,320,959.00	47,924,687.42	161,622,478.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,662,056.00	19,662,056.00	(25,888,925.73)	19,996,859.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	189,190.00	189,190.00	600,000.00	168,641.00	(20,549.00)	-10.9%
b) Transfers Out		7600-7629	0.00	0.00	600,000.00	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	(36,000,457.00)	(36,000,457.00)	(11,263,239.00)	(35,405,252.00)	595,205.00	-1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,811,267.00)	(35,811,267.00)	(11,263,239.00)	(35,236,611.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,149,211.00)	(16,149,211.00)	(37,152,164.73)	(15,239,752.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,882,365.00	33,882,365.00		31,224,699.00	(2,657,666.00)	-7.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,882,365.00	33,882,365.00		31,224,699.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,882,365.00	33,882,365.00		31,224,699.00		
2) Ending Balance, June 30 (E + F1e)			17,733,154.00	17,733,154.00		15,984,947.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	84,053.00	84,053.00		84,053.00		
Prepaid Items		9713	208,000.00	208,000.00		208,000.00		
All Others		9719	0.00	0.00		0.00		

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)
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		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		7,830,041.00		
Unassigned/Unappropriated Amount		9790	17,366,101.00	17,366,101.00		7,787,853.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,041,704.00	13,041,704.00	11,198,840.00	13,041,704.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,642,380.00	2,642,380.00	714,232.00	2,642,280.00	(100.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	389,528.00	389,528.00	0.00	370,000.00	(19,528.00)	-5.0%
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	146,949,753.00	146,949,753.00	0.00	145,342,000.00	(1,607,753.00)	-1.1%
Unsecured Roll Taxes		8042	7,199,792.00	7,199,792.00	7,277,973.02	7,510,000.00	310,208.00	4.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,920,000.00	4,920,000.00	1,587,307.10	4,299,000.00	(621,000.00)	-12.6%
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			175,143,157.00	175,143,157.00	20,778,352.12	173,204,984.00	(1,938,173.00)	-1.1%
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	(72,765.00)	(72,765.00)	New
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			175,143,157.00	175,143,157.00	20,778,352.12	173,132,219.00	(2,010,938.00)	-1.1%
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		

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)
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	486,409.00	486,409.00	0.00	500,279.00	13,870.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	2,259,695.00	2,259,695.00	(114,877.19)	2,518,224.00	258,529.00	11.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	645,786.00	645,786.00	222,790.00	645,786.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,391,890.00	3,391,890.00	107,912.81	3,664,289.00	272,399.00	8.0%
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	160,542.00	160,542.00	29,248.00	160,542.00	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	1,152,554.00	1,152,554.00	336,000.00	2,800,000.00	1,647,446.00	142.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,090,000.00	1,090,000.00	673,452.70	1,450,000.00	360,000.00	33.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	20,000.00	20,000.00	110,796.06	387,415.00	367,415.00	1,837.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	24,872.00	24,872.00	0.00	24,872.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
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			2,447,968.00	2,447,968.00	1,149,496.76	4,822,829.00	2,374,861.00	97.0%
TOTAL, REVENUES			180,983,015.00	180,983,015.00	22,035,761.69	181,619,337.00	636,322.00	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	72,903,610.00	72,903,610.00	19,324,645.23	72,760,927.00	142,683.00	0.2%
Certificated Pupil Support Salaries		1200	2,366,759.00	2,366,759.00	624,080.63	2,315,875.00	50,884.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,270,934.00	9,270,934.00	3,098,751.48	9,402,549.00	(131,615.00)	-1.4%
Other Certificated Salaries		1900	230,567.00	230,567.00	15,161.51	110,283.00	120,284.00	52.2%
TOTAL, CERTIFICATED SALARIES			84,771,870.00	84,771,870.00	23,062,638.85	84,589,634.00	182,236.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,275,692.00	1,275,692.00	363,432.48	1,321,376.00	(45,684.00)	-3.6%
Classified Support Salaries		2200	10,624,293.00	10,624,293.00	3,301,979.54	10,296,951.00	327,342.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	2,663,021.00	2,663,021.00	849,033.86	2,670,421.00	(7,400.00)	-0.3%
Clerical, Technical and Office Salaries		2400	7,847,952.00	7,847,952.00	2,210,881.93	7,357,623.00	490,329.00	6.2%
Other Classified Salaries		2900	779,956.00	779,956.00	176,581.41	671,757.00	108,199.00	13.9%
TOTAL, CLASSIFIED SALARIES			23,190,914.00	23,190,914.00	6,901,909.22	22,318,128.00	872,786.00	3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,699,878.00	15,699,878.00	4,338,889.36	15,663,096.00	36,782.00	0.2%
PERS		3201-3202	6,126,972.00	6,126,972.00	1,802,692.61	5,943,013.00	183,959.00	3.0%
OASDI/Medicare/Alternative		3301-3302	3,089,587.00	3,089,587.00	856,668.75	2,991,336.00	98,251.00	3.2%
Health and Welfare Benefits		3401-3402	13,907,269.00	13,907,269.00	3,944,687.49	14,215,114.00	(307,845.00)	-2.2%
Unemployment Insurance		3501-3502	52,912.00	52,912.00	14,728.12	52,258.00	654.00	1.2%
Workers' Compensation		3601-3602	1,861,435.00	1,861,435.00	528,409.96	1,873,526.00	(12,091.00)	-0.6%
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			40,738,053.00	40,738,053.00	11,486,076.29	40,738,343.00	(290.00)	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	4,888,557.00	4,888,557.00	2,198,570.04	4,604,301.00	284,256.00	5.8%
Noncapitalized Equipment		4400	353,836.00	353,836.00	265,085.32	448,326.00	(94,490.00)	-26.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,242,393.00	5,242,393.00	2,463,655.36	5,052,627.00	189,766.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,987.00	4,987.00	12,100.36	46,017.00	(41,030.00)	-822.7%
Dues and Memberships		5300	38,848.00	38,848.00	44,815.71	45,880.00	(7,032.00)	-18.1%
Insurance		5400-5450	1,400,000.00	1,400,000.00	1,356,665.23	1,608,838.00	(208,838.00)	-14.9%
Operations and Housekeeping Services		5500	5,138,385.00	5,138,385.00	1,617,776.80	5,452,485.00	(314,100.00)	-6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	618,868.00	618,868.00	525,848.55	830,625.00	(211,757.00)	-34.2%
Transfers of Direct Costs		5710	0.00	0.00	(8,584.77)	(115,464.00)	115,464.00	New
Transfers of Direct Costs - Interfund		5750	(43,879.00)	(43,879.00)	0.00	(35,509.00)	(8,370.00)	19.1%
Professional/Consulting Services and Operating Expenditures		5800	1,785,543.00	1,785,543.00	539,537.56	2,092,868.00	(307,325.00)	-17.2%
Communications		5900	226,371.00	226,371.00	51,220.08	241,015.00	(14,644.00)	-6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,169,123.00	9,169,123.00	4,139,379.52	10,166,755.00	(997,632.00)	-10.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	11,082.50	4,926.00	(4,926.00)	New
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	11,406.00	11,406.00	0.00	11,406.00	0.00	0.0%
Equipment Replacement		6500	9,000.00	9,000.00	97,208.35	256,209.00	(247,209.00)	-2,746.8%
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			20,406.00	20,406.00	108,290.85	272,541.00	(252,135.00)	-1,235.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
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	168,162.00	(168,162.00)	New
Other Debt Service - Principal		7439	249,791.00	249,791.00	43,461.31	563,468.00	(313,677.00)	-125.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			249,791.00	249,791.00	43,461.31	731,630.00	(481,839.00)	-192.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,761,591.00)	(1,761,591.00)	(181,068.88)	(1,876,509.00)	114,918.00	-6.5%
Transfers of Indirect Costs - Interfund		7350	(300,000.00)	(300,000.00)	(99,655.10)	(370,671.00)	70,671.00	-23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,061,591.00)	(2,061,591.00)	(280,723.98)	(2,247,180.00)	185,589.00	-9.0%
TOTAL, EXPENDITURES			161,320,959.00	161,320,959.00	47,924,687.42	161,622,478.00	(301,519.00)	-0.2%
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	189,190.00	189,190.00	600,000.00	168,641.00	(20,549.00)	-10.9%
(a) TOTAL, INTERFUND TRANSFERS IN			189,190.00	189,190.00	600,000.00	168,641.00	(20,549.00)	-10.9%
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	600,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	600,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(36,000,457.00)	(36,000,457.00)	(11,263,239.00)	(35,405,252.00)	595,205.00	-1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,000,457.00)	(36,000,457.00)	(11,263,239.00)	(35,405,252.00)	595,205.00	-1.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,811,267.00)	(35,811,267.00)	(11,263,239.00)	(35,236,611.00)	574,656.00	-1.6%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	8,694,889.00	8,694,889.00	0.00	9,033,761.00	338,872.00	3.9%
2) Federal Revenue		8100-8299	4,890,970.00	4,890,970.00	708,717.33	5,323,141.00	432,171.00	8.8%
3) Other State Revenue		8300-8599	18,207,290.00	18,207,290.00	2,930,209.54	18,256,927.00	49,637.00	0.3%
4) Other Local Revenue		8600-8799	7,815,027.00	7,815,027.00	3,212,141.41	8,415,479.00	600,452.00	7.7%
5) TOTAL, REVENUES			39,608,176.00	39,608,176.00	6,851,068.28	41,029,308.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,542,962.00	21,542,962.00	6,228,633.84	21,865,101.00	(322,139.00)	-1.5%
2) Classified Salaries		2000-2999	23,979,359.00	23,979,359.00	7,093,075.91	23,982,539.00	(3,180.00)	0.0%
3) Employee Benefits		3000-3999	28,373,815.00	28,373,815.00	5,676,498.78	28,637,805.00	(263,990.00)	-0.9%
4) Books and Supplies		4000-4999	4,913,287.00	4,913,287.00	3,653,636.66	7,329,865.00	(2,416,578.00)	-49.2%
5) Services and Other Operating Expenditures		5000-5999	11,273,276.00	11,273,276.00	2,310,908.86	14,117,186.00	(2,843,910.00)	-25.2%
6) Capital Outlay		6000-6999	1,217,734.00	1,217,734.00	130,833.57	1,569,894.00	(352,160.00)	-28.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,761,591.00	1,761,591.00	181,068.88	1,876,509.00	(114,918.00)	-6.5%
9) TOTAL, EXPENDITURES			93,062,024.00	93,062,024.00	25,274,656.50	99,378,899.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,453,848.00)	(53,453,848.00)	(18,423,588.22)	(58,349,591.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,407,921.00	5,407,921.00	0.00	6,851,774.00	1,443,853.00	26.7%
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	36,000,457.00	36,000,457.00	11,263,239.00	35,405,252.00	(595,205.00)	-1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,408,378.00	41,408,378.00	11,263,239.00	42,257,026.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,045,470.00)	(12,045,470.00)	(7,160,349.22)	(16,092,565.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,918,339.00	22,918,339.00		28,094,162.00	5,175,823.00	22.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,918,339.00	22,918,339.00		28,094,162.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,918,339.00	22,918,339.00		28,094,162.00		
2) Ending Balance, June 30 (E + F1e)			10,872,869.00	10,872,869.00		12,001,597.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	10,876,324.00	10,876,324.00		12,001,597.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3,455.00)	(3,455.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	8,694,889.00	8,694,889.00	0.00	9,033,761.00	338,872.00	3.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,694,889.00	8,694,889.00	0.00	9,033,761.00	338,872.00	3.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,888,937.00	2,888,937.00	0.00	3,326,623.00	437,686.00	15.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	226,046.00	226,046.00	0.00	245,872.00	19,826.00	8.8%
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	650,893.00	650,893.00	165,428.42	621,473.00	(29,420.00)	-4.5%
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	312,346.00	312,346.00	92,343.01	291,243.00	(21,103.00)	-6.8%
Title III, Immigrant Student Program	4201	8290	108,103.00	108,103.00	88,812.70	129,598.00	21,495.00	19.9%
Title III, English Learner Program	4203	8290	498,765.00	498,765.00	214,866.69	536,975.00	38,210.00	7.7%
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	34,127.00	34,127.00	4,092.38	28,183.00	(5,944.00)	-17.4%
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	171,753.00	171,753.00	143,174.13	143,174.00	(28,579.00)	-16.6%
TOTAL, FEDERAL REVENUE			4,890,970.00	4,890,970.00	708,717.33	5,323,141.00	432,171.00	8.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	919,198.00	919,198.00	(13,603.12)	1,081,122.00	161,924.00	17.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

43 69419 0000000
Form 011
F81AYRXZMN(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	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	17,288,092.00	17,288,092.00	2,943,812.66	17,175,805.00	(112,287.00)	-0.6%
TOTAL, OTHER STATE REVENUE			18,207,290.00	18,207,290.00	2,930,209.54	18,256,927.00	49,637.00	0.3%
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	696,776.00	696,776.00	0.00	696,776.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	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		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,958,421.00	6,958,421.00	3,134,822.98	7,556,208.00	597,787.00	8.6%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	159,830.00	159,830.00	77,318.43	162,495.00	2,665.00	1.7%
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			7,815,027.00	7,815,027.00	3,212,141.41	8,415,479.00	600,452.00	7.7%
TOTAL, REVENUES			39,608,176.00	39,608,176.00	6,851,068.28	41,029,308.00	1,421,132.00	3.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,041,300.00	16,041,300.00	4,654,209.09	16,571,918.00	(530,618.00)	-3.3%
Certificated Pupil Support Salaries		1200	2,072,073.00	2,072,073.00	575,919.42	2,144,947.00	(72,874.00)	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,327,840.00	2,327,840.00	691,509.87	1,979,259.00	348,581.00	15.0%
Other Certificated Salaries		1900	1,101,749.00	1,101,749.00	306,995.46	1,168,977.00	(67,228.00)	-6.1%
TOTAL, CERTIFICATED SALARIES			21,542,962.00	21,542,962.00	6,228,633.84	21,865,101.00	(322,139.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,245,139.00	13,245,139.00	3,756,385.56	13,196,410.00	48,729.00	0.4%
Classified Support Salaries		2200	6,843,103.00	6,843,103.00	2,068,553.92	6,875,066.00	(31,963.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	2,282,682.00	2,282,682.00	772,102.51	2,211,848.00	70,834.00	3.1%
Clerical, Technical and Office Salaries		2400	1,189,269.00	1,189,269.00	419,325.72	1,296,281.00	(107,012.00)	-9.0%
Other Classified Salaries		2900	419,166.00	419,166.00	76,708.20	402,934.00	16,232.00	3.9%
TOTAL, CLASSIFIED SALARIES			23,979,359.00	23,979,359.00	7,093,075.91	23,982,539.00	(3,180.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,276,022.00	13,276,022.00	1,161,074.39	13,370,268.00	(94,246.00)	-0.7%
PERS		3201-3202	6,086,098.00	6,086,098.00	1,867,083.00	6,174,260.00	(88,162.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	2,143,457.00	2,143,457.00	629,933.77	2,160,090.00	(16,633.00)	-0.8%
Health and Welfare Benefits		3401-3402	6,063,270.00	6,063,270.00	1,776,764.59	6,102,817.00	(39,547.00)	-0.7%
Unemployment Insurance		3501-3502	22,286.00	22,286.00	6,568.57	22,619.00	(333.00)	-1.5%
Workers' Compensation		3601-3602	782,682.00	782,682.00	235,074.46	807,751.00	(25,069.00)	-3.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,373,815.00	28,373,815.00	5,676,498.78	28,637,805.00	(263,990.00)	-0.9%
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	430,548.00	430,548.00	57,346.16	223,669.00	206,879.00	48.1%
Materials and Supplies		4300	4,009,735.00	4,009,735.00	3,526,680.53	6,944,709.00	(2,934,974.00)	-73.2%
Noncapitalized Equipment		4400	473,004.00	473,004.00	69,609.97	161,487.00	311,517.00	65.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,913,287.00	4,913,287.00	3,653,636.66	7,329,865.00	(2,416,578.00)	-49.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,132,311.00	2,132,311.00	395,455.79	2,510,442.00	(378,131.00)	-17.7%
Travel and Conferences		5200	511,785.00	511,785.00	62,158.63	276,777.00	235,008.00	45.9%
Dues and Memberships		5300	0.00	0.00	14,800.00	15,300.00	(15,300.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	90,000.00	14,400.00	67,000.00	23,000.00	25.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	379,328.00	379,328.00	103,671.25	454,318.00	(74,990.00)	-19.8%
Transfers of Direct Costs		5710	0.00	0.00	8,584.77	115,464.00	(115,464.00)	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	21,613.94	21,617.00	(21,617.00)	New
Professional/Consulting Services and Operating Expenditures		5800	8,158,911.00	8,158,911.00	1,682,445.93	10,647,581.00	(2,488,670.00)	-30.5%
Communications		5900	941.00	941.00	7,778.55	8,687.00	(7,746.00)	-823.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,273,276.00	11,273,276.00	2,310,908.86	14,117,186.00	(2,843,910.00)	-25.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	36,666.73	39,583.00	60,417.00	60.4%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	63,106.37	371,577.00	(296,577.00)	-395.4%
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	992,734.00	992,734.00	0.00	1,092,734.00	(100,000.00)	-10.1%
Equipment Replacement		6500	50,000.00	50,000.00	31,060.47	66,000.00	(16,000.00)	-32.0%
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			1,217,734.00	1,217,734.00	130,833.57	1,569,894.00	(352,160.00)	-28.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,761,591.00	1,761,591.00	181,068.88	1,876,509.00	(114,918.00)	-6.5%
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			1,761,591.00	1,761,591.00	181,068.88	1,876,509.00	(114,918.00)	-6.5%
TOTAL, EXPENDITURES			93,062,024.00	93,062,024.00	25,274,656.50	99,378,899.00	(6,316,875.00)	-6.8%
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	5,407,921.00	5,407,921.00	0.00	6,851,774.00	1,443,853.00	26.7%
(a) TOTAL, INTERFUND TRANSFERS IN			5,407,921.00	5,407,921.00	0.00	6,851,774.00	1,443,853.00	26.7%
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%
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								

2024-25 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

43 69419 0000000
Form 011
F81AYRXZMN(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	36,000,457.00	36,000,457.00	11,263,239.00	35,405,252.00	(595,205.00)	-1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			36,000,457.00	36,000,457.00	11,263,239.00	35,405,252.00	(595,205.00)	-1.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,408,378.00	41,408,378.00	11,263,239.00	42,257,026.00	(848,648.00)	-2.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	183,838,046.00	183,838,046.00	20,778,352.12	182,165,980.00	(1,672,066.00)	-0.9%
2) Federal Revenue		8100-8299	4,890,970.00	4,890,970.00	708,717.33	5,323,141.00	432,171.00	8.8%
3) Other State Revenue		8300-8599	21,599,180.00	21,599,180.00	3,038,122.35	21,921,216.00	322,036.00	1.5%
4) Other Local Revenue		8600-8799	10,262,995.00	10,262,995.00	4,361,638.17	13,238,308.00	2,975,313.00	29.0%
5) TOTAL, REVENUES			220,591,191.00	220,591,191.00	28,886,829.97	222,648,645.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,314,832.00	106,314,832.00	29,291,272.69	106,454,735.00	(139,903.00)	-0.1%
2) Classified Salaries		2000-2999	47,170,273.00	47,170,273.00	13,994,985.13	46,300,667.00	869,606.00	1.8%
3) Employee Benefits		3000-3999	69,111,868.00	69,111,868.00	17,162,575.07	69,376,148.00	(264,280.00)	-0.4%
4) Books and Supplies		4000-4999	10,155,680.00	10,155,680.00	6,117,292.02	12,382,492.00	(2,226,812.00)	-21.9%
5) Services and Other Operating Expenditures		5000-5999	20,442,399.00	20,442,399.00	6,450,288.38	24,283,941.00	(3,841,542.00)	-18.8%
6) Capital Outlay		6000-6999	1,238,140.00	1,238,140.00	239,124.42	1,842,435.00	(604,295.00)	-48.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	249,791.00	249,791.00	43,461.31	731,630.00	(481,839.00)	-192.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(300,000.00)	(300,000.00)	(99,655.10)	(370,671.00)	70,671.00	-23.6%
9) TOTAL, EXPENDITURES			254,382,983.00	254,382,983.00	73,199,343.92	261,001,377.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,791,792.00)	(33,791,792.00)	(44,312,513.95)	(38,352,732.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,597,111.00	5,597,111.00	600,000.00	7,020,415.00	1,423,304.00	25.4%
b) Transfers Out		7600-7629	0.00	0.00	600,000.00	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			5,597,111.00	5,597,111.00	0.00	7,020,415.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,194,681.00)	(28,194,681.00)	(44,312,513.95)	(31,332,317.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,800,704.00	56,800,704.00		59,318,861.00	2,518,157.00	4.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,800,704.00	56,800,704.00		59,318,861.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,800,704.00	56,800,704.00		59,318,861.00		
2) Ending Balance, June 30 (E + F1e)			28,606,023.00	28,606,023.00		27,986,544.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	84,053.00	84,053.00		84,053.00		
Prepaid Items		9713	208,000.00	208,000.00		208,000.00		
All Others		9719	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)
b) Restricted		9740	10,876,324.00	10,876,324.00		12,001,597.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		7,830,041.00		
Unassigned/Unappropriated Amount		9790	17,362,646.00	17,362,646.00		7,787,853.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,041,704.00	13,041,704.00	11,198,840.00	13,041,704.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,642,380.00	2,642,380.00	714,232.00	2,642,280.00	(100.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	389,528.00	389,528.00	0.00	370,000.00	(19,528.00)	-5.0%
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	146,949,753.00	146,949,753.00	0.00	145,342,000.00	(1,607,753.00)	-1.1%
Unsecured Roll Taxes		8042	7,199,792.00	7,199,792.00	7,277,973.02	7,510,000.00	310,208.00	4.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,920,000.00	4,920,000.00	1,587,307.10	4,299,000.00	(621,000.00)	-12.6%
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			175,143,157.00	175,143,157.00	20,778,352.12	173,204,984.00	(1,938,173.00)	-1.1%
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	(72,765.00)	(72,765.00)	New
Property Taxes Transfers		8097	8,694,889.00	8,694,889.00	0.00	9,033,761.00	338,872.00	3.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			183,838,046.00	183,838,046.00	20,778,352.12	182,165,980.00	(1,672,066.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,888,937.00	2,888,937.00	0.00	3,326,623.00	437,686.00	15.2%

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)
Special Education Discretionary Grants		8182	226,046.00	226,046.00	0.00	245,872.00	19,826.00	8.8%
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	650,893.00	650,893.00	165,428.42	621,473.00	(29,420.00)	-4.5%
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	312,346.00	312,346.00	92,343.01	291,243.00	(21,103.00)	-6.8%
Title III, Immigrant Student Program	4201	8290	108,103.00	108,103.00	88,812.70	129,598.00	21,495.00	19.9%
Title III, English Learner Program	4203	8290	498,765.00	498,765.00	214,866.69	536,975.00	38,210.00	7.7%
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	34,127.00	34,127.00	4,092.38	28,183.00	(5,944.00)	-17.4%
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	171,753.00	171,753.00	143,174.13	143,174.00	(28,579.00)	-16.6%
TOTAL, FEDERAL REVENUE			4,890,970.00	4,890,970.00	708,717.33	5,323,141.00	432,171.00	8.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	486,409.00	486,409.00	0.00	500,279.00	13,870.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	3,178,893.00	3,178,893.00	(128,480.31)	3,599,346.00	420,453.00	13.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	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)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	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	17,933,878.00	17,933,878.00	3,166,602.66	17,821,591.00	(112,287.00)	-0.6%
TOTAL, OTHER STATE REVENUE			21,599,180.00	21,599,180.00	3,038,122.35	21,921,216.00	322,036.00	1.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	160,542.00	160,542.00	29,248.00	160,542.00	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	1,152,554.00	1,152,554.00	336,000.00	2,800,000.00	1,647,446.00	142.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	696,776.00	696,776.00	0.00	696,776.00	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	1,090,000.00	1,090,000.00	673,452.70	1,450,000.00	360,000.00	33.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,978,421.00	6,978,421.00	3,245,619.04	7,943,623.00	965,202.00	13.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	24,872.00	24,872.00	0.00	24,872.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	159,830.00	159,830.00	77,318.43	162,495.00	2,665.00	1.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,262,995.00	10,262,995.00	4,361,638.17	13,238,308.00	2,975,313.00	29.0%
TOTAL, REVENUES			220,591,191.00	220,591,191.00	28,886,829.97	222,648,645.00	2,057,454.00	0.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	88,944,910.00	88,944,910.00	23,978,854.32	89,332,845.00	(387,935.00)	-0.4%
Certificated Pupil Support Salaries		1200	4,438,832.00	4,438,832.00	1,200,000.05	4,460,822.00	(21,990.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	11,598,774.00	11,598,774.00	3,790,261.35	11,381,808.00	216,966.00	1.9%
Other Certificated Salaries		1900	1,332,316.00	1,332,316.00	322,156.97	1,279,260.00	53,056.00	4.0%
TOTAL, CERTIFICATED SALARIES			106,314,832.00	106,314,832.00	29,291,272.69	106,454,735.00	(139,903.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,520,831.00	14,520,831.00	4,119,818.04	14,517,786.00	3,045.00	0.0%
Classified Support Salaries		2200	17,467,396.00	17,467,396.00	5,370,533.46	17,172,017.00	295,379.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	4,945,703.00	4,945,703.00	1,621,136.37	4,882,269.00	63,434.00	1.3%
Clerical, Technical and Office Salaries		2400	9,037,221.00	9,037,221.00	2,630,207.65	8,653,904.00	383,317.00	4.2%
Other Classified Salaries		2900	1,199,122.00	1,199,122.00	253,289.61	1,074,691.00	124,431.00	10.4%
TOTAL, CLASSIFIED SALARIES			47,170,273.00	47,170,273.00	13,994,985.13	46,300,667.00	869,606.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,975,900.00	28,975,900.00	5,499,963.75	29,033,364.00	(57,464.00)	-0.2%
PERS		3201-3202	12,213,070.00	12,213,070.00	3,669,775.61	12,117,273.00	95,797.00	0.8%
OASDI/Medicare/Alternative		3301-3302	5,233,044.00	5,233,044.00	1,486,602.52	5,151,426.00	81,618.00	1.6%
Health and Welfare Benefits		3401-3402	19,970,539.00	19,970,539.00	5,721,452.08	20,317,931.00	(347,392.00)	-1.7%
Unemployment Insurance		3501-3502	75,198.00	75,198.00	21,296.69	74,877.00	321.00	0.4%
Workers' Compensation		3601-3602	2,644,117.00	2,644,117.00	763,484.42	2,681,277.00	(37,160.00)	-1.4%
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			69,111,868.00	69,111,868.00	17,162,575.07	69,376,148.00	(264,280.00)	-0.4%
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	430,548.00	430,548.00	57,346.16	223,669.00	206,879.00	48.1%
Materials and Supplies		4300	8,898,292.00	8,898,292.00	5,725,250.57	11,549,010.00	(2,650,718.00)	-29.8%
Noncapitalized Equipment		4400	826,840.00	826,840.00	334,695.29	609,813.00	217,027.00	26.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,155,680.00	10,155,680.00	6,117,292.02	12,382,492.00	(2,226,812.00)	-21.9%

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

43 69419 0000000
Form 011
F81AYRXZMN(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,132,311.00	2,132,311.00	395,455.79	2,510,442.00	(378,131.00)	-17.7%
Travel and Conferences		5200	516,772.00	516,772.00	74,258.99	322,794.00	193,978.00	37.5%
Dues and Memberships		5300	38,848.00	38,848.00	59,615.71	61,180.00	(22,332.00)	-57.5%
Insurance		5400-5450	1,400,000.00	1,400,000.00	1,356,665.23	1,608,838.00	(208,838.00)	-14.9%
Operations and Housekeeping Services		5500	5,228,385.00	5,228,385.00	1,632,176.80	5,519,485.00	(291,100.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	998,196.00	998,196.00	629,519.80	1,284,943.00	(286,747.00)	-28.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,879.00)	(43,879.00)	21,613.94	(13,892.00)	(29,987.00)	68.3%
Professional/Consulting Services and Operating Expenditures		5800	9,944,454.00	9,944,454.00	2,221,983.49	12,740,449.00	(2,795,995.00)	-28.1%
Communications		5900	227,312.00	227,312.00	58,998.63	249,702.00	(22,390.00)	-9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,442,399.00	20,442,399.00	6,450,288.38	24,283,941.00	(3,841,542.00)	-18.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	47,749.23	44,509.00	55,491.00	55.5%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	63,106.37	371,577.00	(296,577.00)	-395.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,004,140.00	1,004,140.00	0.00	1,104,140.00	(100,000.00)	-10.0%
Equipment Replacement		6500	59,000.00	59,000.00	128,268.82	322,209.00	(263,209.00)	-446.1%
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			1,238,140.00	1,238,140.00	239,124.42	1,842,435.00	(604,295.00)	-48.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

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

43 69419 0000000
Form 011
F81AYRXZMN(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	168,162.00	(168,162.00)	New
Other Debt Service - Principal		7439	249,791.00	249,791.00	43,461.31	563,468.00	(313,677.00)	-125.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			249,791.00	249,791.00	43,461.31	731,630.00	(481,839.00)	-192.9%
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	(300,000.00)	(300,000.00)	(99,655.10)	(370,671.00)	70,671.00	-23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(300,000.00)	(300,000.00)	(99,655.10)	(370,671.00)	70,671.00	-23.6%
TOTAL, EXPENDITURES			254,382,983.00	254,382,983.00	73,199,343.92	261,001,377.00	(6,618,394.00)	-2.6%
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	5,597,111.00	5,597,111.00	600,000.00	7,020,415.00	1,423,304.00	25.4%
(a) TOTAL, INTERFUND TRANSFERS IN			5,597,111.00	5,597,111.00	600,000.00	7,020,415.00	1,423,304.00	25.4%
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	600,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	600,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

43 69419 0000000
Form 011
F81AYRXZMN(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			5,597,111.00	5,597,111.00	0.00	7,020,415.00	(1,423,304.00)	-25.4%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	2,713,417.00
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	3,967.00
6266	Educator Effectiveness, FY 2021-22	318,272.00
6300	Lottery: Instructional Materials	1,469,173.00
6331	CA Community Schools Partnership Act - Planning Grant	106,306.00
6546	Mental Health-Related Services	1,269,719.00
6547	Special Education Early Intervention Preschool Grant	119.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,395,393.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,780,271.00
9010	Other Restricted Local	1,944,960.00
Total, Restricted Balance		12,001,597.00

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	1,782,237.00	1,782,237.00	434,330.17	1,394,546.00	(387,691.00)	-21.8%
3) Other State Revenue		8300-8599	7,000,000.00	7,000,000.00	2,362,265.13	7,000,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,500.00	82,500.00	6,423.28	112,000.00	29,500.00	35.8%
5) TOTAL, REVENUES			8,864,737.00	8,864,737.00	2,803,018.58	8,506,546.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,319,196.00	3,319,196.00	954,375.69	3,435,144.00	(115,948.00)	-3.5%
3) Employee Benefits		3000-3999	1,541,959.00	1,541,959.00	441,986.36	1,635,524.00	(93,565.00)	-6.1%
4) Books and Supplies		4000-4999	4,160,737.00	4,160,737.00	914,981.25	4,163,229.00	(2,492.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	437,350.00	437,350.00	122,190.62	536,083.00	(98,733.00)	-22.6%
6) Capital Outlay		6000-6999	552,783.00	552,783.00	25,280.58	552,783.00	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	300,000.00	300,000.00	99,655.10	370,671.00	(70,671.00)	-23.6%
9) TOTAL, EXPENDITURES			10,312,025.00	10,312,025.00	2,558,469.60	10,693,434.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,447,288.00)	(1,447,288.00)	244,548.98	(2,186,888.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,447,288.00)	(1,447,288.00)	244,548.98	(2,186,888.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,095,783.00	5,095,783.00		7,269,638.00	2,173,855.00	42.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,095,783.00	5,095,783.00		7,269,638.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,095,783.00	5,095,783.00		7,269,638.00		
2) Ending Balance, June 30 (E + F1e)			3,648,495.00	3,648,495.00		5,082,750.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,648,495.00	3,648,495.00		5,082,750.00		
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	1,782,237.00	1,782,237.00	434,330.17	1,394,546.00	(387,691.00)	-21.8%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,782,237.00	1,782,237.00	434,330.17	1,394,546.00	(387,691.00)	-21.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,000,000.00	7,000,000.00	2,362,265.13	7,000,000.00	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			7,000,000.00	7,000,000.00	2,362,265.13	7,000,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	276.00	1,000.00	1,000.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	249.60	100,000.00	25,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500.00	2,500.00	5,897.68	6,000.00	3,500.00	140.0%
TOTAL, OTHER LOCAL REVENUE			82,500.00	82,500.00	6,423.28	112,000.00	29,500.00	35.8%
TOTAL, REVENUES			8,864,737.00	8,864,737.00	2,803,018.58	8,506,546.00		
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	2,193,724.00	2,193,724.00	618,193.53	2,300,473.00	(106,749.00)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	899,117.00	899,117.00	266,513.06	903,788.00	(4,671.00)	-0.5%
Clerical, Technical and Office Salaries		2400	226,355.00	226,355.00	69,669.10	230,883.00	(4,528.00)	-2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,319,196.00	3,319,196.00	954,375.69	3,435,144.00	(115,948.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	853,118.00	853,118.00	244,428.33	883,619.00	(30,501.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	245,496.00	245,496.00	68,922.25	251,780.00	(6,284.00)	-2.6%
Health and Welfare Benefits		3401-3402	384,202.00	384,202.00	111,345.98	437,939.00	(53,737.00)	-14.0%
Unemployment Insurance		3501-3502	1,615.00	1,615.00	468.01	1,661.00	(46.00)	-2.8%
Workers' Compensation		3601-3602	57,528.00	57,528.00	16,821.79	60,525.00	(2,997.00)	-5.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,541,959.00	1,541,959.00	441,986.36	1,635,524.00	(93,565.00)	-6.1%
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	548,500.00	548,500.00	144,328.71	558,500.00	(10,000.00)	-1.8%
Noncapitalized Equipment		4400	75,000.00	75,000.00	19,838.74	75,000.00	0.00	0.0%
Food		4700	3,537,237.00	3,537,237.00	750,813.80	3,529,729.00	7,508.00	0.2%
TOTAL, BOOKS AND SUPPLIES			4,160,737.00	4,160,737.00	914,981.25	4,163,229.00	(2,492.00)	-0.1%
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	30,000.00	30,000.00	1,835.62	30,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,555.76	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	12,000.00	670.88	12,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	185,000.00	185,000.00	29,352.16	185,000.00	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	4,650.00	4,650.00	(21,613.94)	(21,617.00)	26,267.00	564.9%
Professional/Consulting Services and Operating Expenditures		5800	202,700.00	202,700.00	110,358.86	327,700.00	(125,000.00)	-61.7%
Communications		5900	1,000.00	1,000.00	31.28	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,350.00	437,350.00	122,190.62	536,083.00	(98,733.00)	-22.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	452,783.00	452,783.00	5,845.42	452,783.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	100,000.00	19,435.16	100,000.00	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			552,783.00	552,783.00	25,280.58	552,783.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 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	300,000.00	300,000.00	99,655.10	370,671.00	(70,671.00)	-23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			300,000.00	300,000.00	99,655.10	370,671.00	(70,671.00)	-23.6%
TOTAL, EXPENDITURES			10,312,025.00	10,312,025.00	2,558,469.60	10,693,434.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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 SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,082,750.00
Total, Restricted Balance		5,082,750.00

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	6,499,760.00	6,499,760.00	2,187,381.58	6,845,424.00	345,664.00	5.3%
5) TOTAL, REVENUES			6,499,760.00	6,499,760.00	2,187,381.58	6,845,424.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,805.00	72,805.00	25,952.92	75,617.00	(2,812.00)	-3.9%
3) Employee Benefits		3000-3999	39,644.00	39,644.00	13,538.92	40,575.00	(931.00)	-2.3%
4) Books and Supplies		4000-4999	150,500.00	150,500.00	1,675.54	133,782.00	16,718.00	11.1%
5) Services and Other Operating Expenditures		5000-5999	822,597.00	822,597.00	232,543.95	553,467.00	269,130.00	32.7%
6) Capital Outlay		6000-6999	300,000.00	300,000.00	8,158,418.15	32,113,282.00	(31,813,282.00)	-10,604.4%
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			1,385,546.00	1,385,546.00	8,432,129.48	32,916,723.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,114,214.00	5,114,214.00	(6,244,747.90)	(26,071,299.00)		
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	5,407,921.00	5,407,921.00	0.00	6,851,774.00	(1,443,853.00)	-26.7%
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			(5,407,921.00)	(5,407,921.00)	0.00	(6,851,774.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,707.00)	(293,707.00)	(6,244,747.90)	(32,923,073.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,202,282.00	2,202,282.00		35,159,116.00	32,956,834.00	1,496.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,202,282.00	2,202,282.00		35,159,116.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,202,282.00	2,202,282.00		35,159,116.00		
2) Ending Balance, June 30 (E + F1e)			1,908,575.00	1,908,575.00		2,236,043.00		
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		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	1,908,575.00	1,908,575.00		2,236,043.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,433,382.00	6,433,382.00	2,187,385.49	6,720,814.00	287,432.00	4.5%
Interest		8660	66,378.00	66,378.00	(3.91)	124,610.00	58,232.00	87.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,499,760.00	6,499,760.00	2,187,381.58	6,845,424.00	345,664.00	5.3%
TOTAL, REVENUES			6,499,760.00	6,499,760.00	2,187,381.58	6,845,424.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	49,032.00	49,032.00	18,117.55	51,605.00	(2,573.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,773.00	23,773.00	7,835.37	24,012.00	(239.00)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,805.00	72,805.00	25,952.92	75,617.00	(2,812.00)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,425.00	19,425.00	6,630.05	20,064.00	(639.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	5,459.00	5,459.00	1,949.47	5,678.00	(219.00)	-4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	13,462.00	13,462.00	4,489.20	13,464.00	(2.00)	0.0%
Unemployment Insurance		3501-3502	36.00	36.00	12.75	36.00	0.00	0.0%
Workers' Compensation		3601-3602	1,262.00	1,262.00	457.45	1,333.00	(71.00)	-5.6%
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			39,644.00	39,644.00	13,538.92	40,575.00	(931.00)	-2.3%
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	150,500.00	150,500.00	1,675.54	133,782.00	16,718.00	11.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,500.00	150,500.00	1,675.54	133,782.00	16,718.00	11.1%
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	14,160.00	14,160.00	3,090.00	14,160.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	394,217.00	394,217.00	197,868.40	472,763.00	(78,546.00)	-19.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,720.00	3,720.00	0.00	0.00	3,720.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	410,500.00	410,500.00	31,585.55	66,543.00	343,957.00	83.8%
Communications		5900	0.00	0.00	0.00	1.00	(1.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			822,597.00	822,597.00	232,543.95	553,467.00	269,130.00	32.7%
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	300,000.00	300,000.00	0.00	393,222.00	(93,222.00)	-31.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	8,158,418.15	31,720,060.00	(31,720,060.00)	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			300,000.00	300,000.00	8,158,418.15	32,113,282.00	(31,813,282.00)	-10,604.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,385,546.00	1,385,546.00	8,432,129.48	32,916,723.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,407,921.00	5,407,921.00	0.00	6,851,774.00	(1,443,853.00)	-26.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,407,921.00	5,407,921.00	0.00	6,851,774.00	(1,443,853.00)	-26.7%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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)			(5,407,921.00)	(5,407,921.00)	0.00	(6,851,774.00)		

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	1,367,316.00	1,367,316.00	305,274.51	1,406,472.00	39,156.00	2.9%
5) TOTAL, REVENUES			1,367,316.00	1,367,316.00	305,274.51	1,406,472.00		
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	500.00	500.00	12,985.05	33,500.00	(33,000.00)	-6,600.0%
5) Services and Other Operating Expenditures		5000-5999	462,733.00	462,733.00	181,706.78	475,233.00	(12,500.00)	-2.7%
6) Capital Outlay		6000-6999	64,000.00	64,000.00	38,968.39	320,371.00	(256,371.00)	-400.6%
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			527,233.00	527,233.00	233,660.22	829,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			840,083.00	840,083.00	71,614.29	577,368.00		
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)			840,083.00	840,083.00	71,614.29	577,368.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,492,313.00	4,492,313.00		5,074,703.00	582,390.00	13.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,492,313.00	4,492,313.00		5,074,703.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,492,313.00	4,492,313.00		5,074,703.00		
2) Ending Balance, June 30 (E + F1e)			5,332,396.00	5,332,396.00		5,652,071.00		
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	5,332,396.00	5,332,396.00		5,652,071.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	183,669.00	183,669.00	0.00	222,825.00	39,156.00	21.3%
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	1,183,647.00	1,183,647.00	305,274.51	1,183,647.00	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			1,367,316.00	1,367,316.00	305,274.51	1,406,472.00	39,156.00	2.9%
TOTAL, REVENUES			1,367,316.00	1,367,316.00	305,274.51	1,406,472.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	12,985.05	29,500.00	(29,000.00)	-5,800.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	4,000.00	(4,000.00)	New
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	12,985.05	33,500.00	(33,000.00)	-6,600.0%
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	390,724.00	390,724.00	153,729.28	390,724.00	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	35,509.00	35,509.00	0.00	35,509.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,500.00	36,500.00	27,977.50	49,000.00	(12,500.00)	-34.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			462,733.00	462,733.00	181,706.78	475,233.00	(12,500.00)	-2.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	24,843.39	66,216.00	(66,216.00)	New
Buildings and Improvements of Buildings		6200	64,000.00	64,000.00	14,125.00	254,155.00	(190,155.00)	-297.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
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			64,000.00	64,000.00	38,968.39	320,371.00	(256,371.00)	-400.6%
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			527,233.00	527,233.00	233,660.22	829,104.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	5,652,071.00
Total, Restricted Balance		5,652,071.00

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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,248.00	22,248.00	0.00	22,248.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,034.00	8,034.00	0.00	6,354.00	1,680.00	20.9%
4) Books and Supplies		4000-4999	7,416.00	7,416.00	0.00	7,416.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,057.00	15,057.00	7,721.19	25,738.00	(10,681.00)	-70.9%
6) Capital Outlay		6000-6999	1,311,000.00	1,311,000.00	2,418,043.53	2,981,970.00	(1,670,970.00)	-127.5%
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			1,363,755.00	1,363,755.00	2,425,764.72	3,043,726.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,363,755.00)	(1,363,755.00)	(2,425,764.72)	(3,043,726.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,363,755.00)	(1,363,755.00)	(2,425,764.72)	(3,043,726.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,424,166.00	11,424,166.00		10,159,070.00	(1,265,096.00)	-11.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,424,166.00	11,424,166.00		10,159,070.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,424,166.00	11,424,166.00		10,159,070.00		
2) Ending Balance, June 30 (E + F1e)			10,060,411.00	10,060,411.00		7,115,344.00		
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	10,060,411.00	10,060,411.00		7,115,344.00		
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								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	22,248.00	22,248.00	0.00	22,248.00	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			22,248.00	22,248.00	0.00	22,248.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	4,249.00	(4,249.00)	New
PERS		3201-3202	5,936.00	5,936.00	0.00	0.00	5,936.00	100.0%
OASDI/Medicare/Alternative		3301-3302	1,702.00	1,702.00	0.00	1,702.00	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	11.00	11.00	0.00	11.00	0.00	0.0%
Workers' Compensation		3601-3602	385.00	385.00	0.00	392.00	(7.00)	-1.8%
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			8,034.00	8,034.00	0.00	6,354.00	1,680.00	20.9%
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	7,416.00	7,416.00	0.00	7,416.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,416.00	7,416.00	0.00	7,416.00	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%

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)
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	15,000.00	15,000.00	7,720.50	25,681.00	(10,681.00)	-71.2%
Communications		5900	57.00	57.00	.69	57.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,057.00	15,057.00	7,721.19	25,738.00	(10,681.00)	-70.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,311,000.00	1,311,000.00	2,306,163.53	2,756,592.00	(1,445,592.00)	-110.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	111,880.00	225,378.00	(225,378.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,311,000.00	1,311,000.00	2,418,043.53	2,981,970.00	(1,670,970.00)	-127.5%
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			1,363,755.00	1,363,755.00	2,425,764.72	3,043,726.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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
7710	State School Facilities Projects	7,115,344.00
Total, Restricted Balance		7,115,344.00

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	2,727,639.00	2,727,639.00	615,466.95	2,404,700.00	(322,939.00)	-11.8%
5) TOTAL, REVENUES			2,727,639.00	2,727,639.00	615,466.95	2,404,700.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	114,860.00	114,860.00	38,277.00	115,970.00	(1,110.00)	-1.0%
2) Classified Salaries		2000-2999	1,557,447.00	1,557,447.00	414,099.78	1,312,976.00	244,471.00	15.7%
3) Employee Benefits		3000-3999	766,611.00	766,611.00	166,175.27	719,519.00	47,092.00	6.1%
4) Books and Supplies		4000-4999	96,031.00	96,031.00	17,588.30	123,473.00	(27,442.00)	-28.6%
5) Services and Other Operating Expenses		5000-5999	3,500.00	3,500.00	4,061.54	16,121.00	(12,621.00)	-360.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,538,449.00	2,538,449.00	640,201.89	2,288,059.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			189,190.00	189,190.00	(24,734.94)	116,641.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	189,190.00	189,190.00	0.00	168,641.00	20,549.00	10.9%
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			(189,190.00)	(189,190.00)	0.00	(168,641.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(24,734.94)	(52,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		100,339.00	100,339.00	New
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		100,339.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		100,339.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		48,339.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		48,339.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,727,639.00	2,727,639.00	615,466.95	2,404,700.00	(322,939.00)	-11.8%
TOTAL, OTHER LOCAL REVENUE			2,727,639.00	2,727,639.00	615,466.95	2,404,700.00	(322,939.00)	-11.8%
TOTAL, REVENUES			2,727,639.00	2,727,639.00	615,466.95	2,404,700.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	114,860.00	114,860.00	38,277.00	115,970.00	(1,110.00)	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			114,860.00	114,860.00	38,277.00	115,970.00	(1,110.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	447,996.00	447,996.00	97,741.10	344,914.00	103,082.00	23.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	113,798.00	113,798.00	37,851.43	114,858.00	(1,060.00)	-0.9%
Clerical, Technical and Office Salaries		2400	70,912.00	70,912.00	23,248.60	71,633.00	(721.00)	-1.0%
Other Classified Salaries		2900	924,741.00	924,741.00	255,258.65	781,571.00	143,170.00	15.5%
TOTAL, CLASSIFIED SALARIES			1,557,447.00	1,557,447.00	414,099.78	1,312,976.00	244,471.00	15.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,744.00	21,744.00	7,247.84	21,962.00	(218.00)	-1.0%
PERS		3201-3202	324,804.00	324,804.00	53,245.31	343,888.00	(19,084.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	118,736.00	118,736.00	31,636.91	100,626.00	18,110.00	15.3%
Health and Welfare Benefits		3401-3402	271,530.00	271,530.00	65,848.99	227,093.00	44,437.00	16.4%
Unemployment Insurance		3501-3502	822.00	822.00	222.58	705.00	117.00	14.2%
Workers' Compensation		3601-3602	28,975.00	28,975.00	7,973.64	25,245.00	3,730.00	12.9%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			766,611.00	766,611.00	166,175.27	719,519.00	47,092.00	6.1%
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	96,031.00	96,031.00	17,588.30	123,473.00	(27,442.00)	-28.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,031.00	96,031.00	17,588.30	123,473.00	(27,442.00)	-28.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	62.04	750.00	250.00	25.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	2,500.00	3,999.50	15,371.00	(12,871.00)	-514.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,500.00	3,500.00	4,061.54	16,121.00	(12,621.00)	-360.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,538,449.00	2,538,449.00	640,201.89	2,288,059.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	189,190.00	189,190.00	0.00	168,641.00	20,549.00	10.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			189,190.00	189,190.00	0.00	168,641.00	20,549.00	10.9%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from 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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(189,190.00)	(189,190.00)	0.00	(168,641.00)		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	48,339.00
Total, Restricted Net Position		48,339.00

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	859,611.25	2,295,649.00	2,295,649.00	New
5) TOTAL, REVENUES			0.00	0.00	859,611.25	2,295,649.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) 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 Expenses		5000-5999	0.00	0.00	802,947.82	2,295,649.00	(2,295,649.00)	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	802,947.82	2,295,649.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	56,663.43	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	56,663.43	0.00		
F. NET POSITION								
1) Beginning Net Position								
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 Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4.55	5.00	5.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	859,606.70	2,295,644.00	2,295,644.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	859,611.25	2,295,649.00	2,295,649.00	New
TOTAL, REVENUES			0.00	0.00	859,611.25	2,295,649.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	753,705.28	2,246,406.00	(2,246,406.00)	New
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 - 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	49,242.54	49,243.00	(49,243.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	802,947.82	2,295,649.00	(2,295,649.00)	New
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	802,947.82	2,295,649.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Net Position		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)	13,219.00	13,219.00	13,184.42	13,211.40	(7.60)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,219.00	13,219.00	13,184.42	13,211.40	(7.60)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
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)	13,219.00	13,219.00	13,184.42	13,211.40	(7.60)	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
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 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	October		65,344,106.35	58,401,184.30	37,188,052.48	27,752,195.27	21,698,917.55	28,782,281.94	69,695,738.69	47,522,687.93
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,713,373.00	(713,580.00)	6,313,652.00	3,599,627.00	3,599,627.00	3,599,627.00	0.00	0.00
Property Taxes	8020-8079		736,169.39	546,429.35	208,588.06	7,374,093.32	20,409,775.36	49,485,444.52	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	90.38	(90.38)	0.00	8,960,996.00	0.00	0.00
Federal Revenue	8100-8299		74,959.00	82,035.42	463,268.29	88,454.62	88,000.00	500,000.00	88,000.00	88,000.00
Other State Revenue	8300-8599		423,337.00	0.00	1,519,715.00	1,095,070.35	1,500,000.00	997,705.74	1,500,000.00	1,000,000.00
Other Local Revenue	8600-8799		419,665.91	(575,696.39)	2,161,916.73	2,355,751.92	1,296,753.36	1,200,000.00	1,200,000.00	1,200,000.00
Interfund Transfers In	8900-8929		0.00	0.00	600,000.00	0.00	(600,000.00)	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,367,504.30	(660,811.62)	11,267,230.46	14,512,906.83	26,294,155.72	64,743,773.26	2,788,000.00	2,288,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,252,854.08	9,020,337.07	9,569,250.56	9,448,830.98	9,447,577.51	9,580,926.15	9,580,926.15	9,580,926.15
Classified Salaries	2000-2999		2,207,787.22	3,705,189.93	4,031,047.96	4,050,960.02	4,013,645.49	4,014,267.83	4,014,267.83	4,014,267.83
Employee Benefits	3000-3999		1,499,317.73	5,085,503.95	5,301,636.01	5,276,117.38	5,245,542.25	6,174,477.17	6,900,000.00	6,900,000.00
Books and Supplies	4000-4999		1,505,361.29	3,151,834.01	996,329.10	463,767.62	286,615.29	817,244.47	817,244.47	817,244.47
Services	5000-5999		1,675,924.92	1,058,089.15	1,874,577.75	1,841,696.56	1,519,484.82	2,030,137.47	2,030,137.47	2,030,137.47
Capital Outlay	6000-6999		106,843.02	73,026.39	23,818.17	35,436.84	379,041.62	153,474.84	153,474.84	153,474.84
Other Outgo	7000-7499		14,950.10	1,341.95	13,812.49	(86,298.33)	29,279.81	(42,667.75)	50,000.00	50,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	600,000.00	0.00	(450,000.00)	(150,000.00)	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			8,263,038.36	22,095,322.45	22,410,472.04	21,030,511.07	20,471,186.79	22,577,860.18	23,546,050.76	23,546,050.76
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	635,473.11	0.00	(18,748,549.59)	(1,522,950.41)	0.00	74,300.00	100,000.00	100,000.00	100,000.00
Accounts Receivable	9200-9299	(6,312,235.17)	308,573.68	895,887.81	3,774,043.27	709,064.31	149,887.26	162,543.67	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	(365,859.84)	20,972.43	13,903.80	15,343.61	(14,086.73)	13,629.66	(15,000.00)	(15,000.00)	(15,000.00)
Prepaid Expenditures	9330	(3,208,316.15)	(68,688.00)	2,131,626.63	(91,612.66)	49,323.12	(85,134.00)	(500,000.00)	(500,000.00)	(500,000.00)
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(9,250,938.05)	260,858.11	(15,707,131.35)	2,174,823.81	744,300.70	152,682.92	(252,456.33)	(415,000.00)	(415,000.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	12,834,043.29	3,308,246.10	2,673,613.95	(1,434,987.31)	(168,275.22)	(1,094,137.85)	1,000,000.00	1,000,000.00	1,000,000.00
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	(20,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,442,140.35	0.00	52,053.45	1,902,426.75	448,249.40	(13,574.69)	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	24,199.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,276,183.64	3,308,246.10	(17,250,133.60)	467,439.44	279,974.18	(1,107,712.54)	1,000,000.00	1,000,000.00	1,000,000.00
Nonoperating										
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		(24,527,121.69)	(3,047,387.99)	1,543,002.25	1,707,384.37	464,326.52	1,260,395.46	(1,252,456.33)	(1,415,000.00)	(1,415,000.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,942,922.05)	(21,213,131.82)	(9,435,857.21)	(6,053,277.72)	7,083,364.39	40,913,456.75	(22,173,050.76)	(22,673,050.76)
F. ENDING CASH (A + E)			58,401,184.30	37,188,052.48	27,752,195.27	21,698,917.55	28,782,281.94	69,695,738.69	47,522,687.93	24,849,637.17
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Cupertino Union Elementary
Santa Clara County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October	24,849,637.17	22,223,586.41	60,241,035.65	34,567,984.89				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00	(3,428,342.00)	0.00	15,683,984.00	15,683,984.00
Property Taxes	8020-8079	18,000,000.00	60,760,500.00	0.00	0.00	0.00	0.00	157,521,000.00	157,521,000.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	8,960,996.00	8,960,996.00
Federal Revenue	8100-8299	500,000.00	88,000.00	88,000.00	3,174,423.67	0.00	0.00	5,323,141.00	5,323,141.00
Other State Revenue	8300-8599	1,500,000.00	1,000,000.00	1,000,000.00	192,043.41	10,193,344.50	0.00	21,921,216.00	21,921,216.00
Other Local Revenue	8600-8799	1,200,000.00	1,200,000.00	1,200,000.00	379,916.47	0.00	0.00	13,238,308.00	13,238,308.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	7,020,415.00	0.00	0.00	7,020,415.00	7,020,415.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		21,200,000.00	63,048,500.00	2,288,000.00	10,766,798.55	6,765,002.50	0.00	229,669,060.00	229,669,060.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,580,926.15	9,580,926.15	9,580,926.15	10,230,327.90	0.00	0.00	106,454,735.00	106,454,735.00
Classified Salaries	2000-2999	4,014,267.83	4,014,267.83	4,014,267.83	4,208,429.41	0.00	0.00	46,300,667.01	46,300,667.00
Employee Benefits	3000-3999	6,900,000.00	6,900,000.00	6,900,000.00	6,293,553.51	0.00	0.00	69,376,148.00	69,376,148.00
Books and Supplies	4000-4999	817,244.47	817,244.47	817,244.47	1,075,117.86	0.00	0.00	12,382,491.99	12,382,492.00
Services	5000-5999	2,030,137.47	2,030,137.47	2,030,137.47	4,133,342.99	0.00	0.00	24,283,941.01	24,283,941.00
Capital Outlay	6000-6999	153,474.84	153,474.84	153,474.84	303,419.95	0.00	0.00	1,842,435.03	1,842,435.00
Other Outgo	7000-7499	(85,000.00)	50,000.00	50,000.00	315,540.73	0.00	0.00	360,959.00	360,959.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		23,411,050.76	23,546,050.76	23,546,050.76	26,557,732.35	0.00	0.00	261,001,377.04	261,001,377.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	100,000.00	20,000,000.00	100,000.00	100,000.00	232,673.11	0.00	635,473.11	
Accounts Receivable	9200-9299	0.00	0.00	(3,000,000.00)	(3,000,000.00)	(6,000,000.00)	0.00	(6,000,000.00)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(15,000.00)	15,000.00	(15,000.00)	(15,000.00)	(340,622.61)	0.00	(365,859.84)	
Prepaid Expenditures	9330	(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	(1,643,831.24)	0.00	(3,208,316.15)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(415,000.00)	19,515,000.00	(3,415,000.00)	(3,415,000.00)	(7,751,780.74)	0.00	(8,938,702.88)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	1,000,000.00	1,000,000.00	1,000,000.00	3,549,583.62	0.00	12,834,043.29	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	52,985.44	0.00	0.00	2,442,140.35	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	(24,199.00)	0.00	0.00	0.00	
SUBTOTAL		0.00	21,000,000.00	1,000,000.00	1,028,786.44	3,549,583.62	0.00	15,276,183.64	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(415,000.00)	(1,485,000.00)	(4,415,000.00)	(4,443,786.44)	(11,301,364.36)	0.00	(24,214,886.52)	
E. NET INCREASE/DECREASE (B - C + D)		(2,626,050.76)	38,017,449.24	(25,673,050.76)	(20,234,720.24)	(4,536,361.86)	0.00	(55,547,203.56)	(31,332,317.00)
F. ENDING CASH (A + E)		22,223,586.41	60,241,035.65	34,567,984.89	14,333,264.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,796,902.79	

First Interim
2024-25 Budget
Cashflow Worksheet - Budget Year (2)

Cupertino Union Elementary
Santa Clara County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE		14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65
A. BEGINNING CASH			14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65
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	8900-8929									
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	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
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									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
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)			14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2024-25 Budget
Cashflow Worksheet - Budget Year (2)

Cupertino Union Elementary
Santa Clara County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	JUNE	14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65				
B. RECEIPTS									
LCFF/Revenue Limit 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	7600-7629							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									
Assets and Deferred Outflows									
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	
Liabilities and Deferred Inflows									
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	
Nonoperating									
Suspense Clearing								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)		14,333,264.65	14,333,264.65	14,333,264.65	14,333,264.65				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,333,264.65	

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

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 12, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Tina Bernal

Telephone: 408-252-3000 ext 61412

Title: Director, Fiscal Services

E-mail: bernal_tina@cusdk8.org

Criteria and Standards Review Summary

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

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

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

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

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

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	173,132,219.00	4.12%	180,270,166.00	4.22%	187,882,629.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,664,289.00	1.04%	3,702,295.87	.08%	3,705,264.63
4. Other Local Revenues	8600-8799	4,822,829.00	(.02%)	4,821,802.75	0.00%	4,821,659.56
5. Other Financing Sources						
a. Transfers In	8900-8929	168,641.00	8,894.63%	15,168,641.00	(98.89%)	168,641.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(35,405,252.00)	.86%	(35,708,453.86)	2.26%	(36,514,732.75)
6. Total (Sum lines A1 thru A5c)		146,382,726.00	14.94%	168,254,451.76	(4.87%)	160,063,461.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,589,634.00		88,599,075.23
b. Step & Column Adjustment				1,268,156.68		1,332,922.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,741,284.55		(1,953,241.35)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,589,634.00	4.74%	88,599,075.23	(.70%)	87,978,756.47
2. Classified Salaries						
a. Base Salaries				22,318,128.00		22,771,131.39
b. Step & Column Adjustment				322,410.55		328,541.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				130,592.84		(868,378.15)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,318,128.00	2.03%	22,771,131.39	(2.37%)	22,231,294.54
3. Employee Benefits	3000-3999	40,738,343.00	6.32%	43,314,763.79	3.03%	44,625,998.94
4. Books and Supplies	4000-4999	5,052,627.00	(26.30%)	3,723,827.00	(32.22%)	2,523,827.00
5. Services and Other Operating Expenditures	5000-5999	10,166,755.00	(31.40%)	6,974,301.27	11.49%	7,775,641.50
6. Capital Outlay	6000-6999	272,541.00	0.00%	272,541.00	0.00%	272,541.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	731,630.00	(22.98%)	563,468.00	0.00%	563,468.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,247,180.00)	(26.13%)	(1,660,091.00)	(17.65%)	(1,367,090.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		161,622,478.00	1.82%	164,559,016.68	.03%	164,604,437.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,239,752.00)		3,695,435.08		(4,540,976.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,224,699.00		15,984,947.00		19,680,382.08
2. Ending Fund Balance (Sum lines C and D1)		15,984,947.00		19,680,382.08		15,139,406.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	367,053.00		367,053.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	7,830,041.00		7,607,625.45		7,542,734.00
2. Unassigned/Unappropriated	9790	7,787,853.00		11,705,703.63		7,546,672.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,984,947.00		19,680,382.08		15,139,406.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,830,041.00		7,607,625.45		7,542,734.00
c. Unassigned/Unappropriated	9790	7,787,853.00		11,705,703.63		7,546,672.07
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		15,617,894.00		19,313,329.08		15,089,406.07
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,033,761.00	2.93%	9,298,522.00	3.08%	9,584,882.00
2. Federal Revenues	8100-8299	5,323,141.00	(12.29%)	4,668,869.10	0.00%	4,668,869.10
3. Other State Revenues	8300-8599	18,256,927.00	(4.23%)	17,483,894.81	.21%	17,521,314.93
4. Other Local Revenues	8600-8799	8,415,479.00	0.00%	8,415,479.00	0.00%	8,415,479.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,851,774.00	30.36%	8,931,875.13	2.31%	9,138,583.58
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	35,405,252.00	.86%	35,708,453.86	2.26%	36,514,732.75
6. Total (Sum lines A1 thru A5c)		83,286,334.00	1.47%	84,507,093.90	1.58%	85,843,861.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,865,101.00		18,834,077.26
b. Step & Column Adjustment				327,976.56		302,352.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,359,000.30)		(1,362,446.64)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,865,101.00	(13.86%)	18,834,077.26	(5.63%)	17,773,983.22
2. Classified Salaries						
a. Base Salaries				23,982,539.00		23,048,968.53
b. Step & Column Adjustment				357,009.62		343,832.46
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,290,580.09)		(56,411.09)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,982,539.00	(3.89%)	23,048,968.53	1.25%	23,336,389.90
3. Employee Benefits	3000-3999	28,637,805.00	(2.32%)	27,974,129.48	.25%	28,044,668.75
4. Books and Supplies	4000-4999	7,329,865.00	(32.28%)	4,963,702.37	(10.60%)	4,437,457.17
5. Services and Other Operating Expenditures	5000-5999	14,117,186.00	(10.84%)	12,586,838.61	(5.46%)	11,899,706.95
6. Capital Outlay	6000-6999	1,569,894.00	(77.57%)	352,160.00	0.00%	352,160.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,876,509.00	(32.39%)	1,268,622.00	(23.10%)	975,621.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		99,378,899.00	(10.42%)	89,028,498.25	(2.48%)	86,819,986.99
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(16,092,565.00)		(4,521,404.35)		(976,125.63)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,094,162.00		12,001,597.00		7,480,192.65
2. Ending Fund Balance (Sum lines C and D1)		12,001,597.00		7,480,192.65		6,504,067.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,001,597.00		7,480,192.65		6,504,067.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,001,597.00		7,480,192.65		6,504,067.02
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	182,165,980.00	4.06%	189,568,688.00	4.17%	197,467,511.00
2. Federal Revenues	8100-8299	5,323,141.00	(12.29%)	4,668,869.10	0.00%	4,668,869.10
3. Other State Revenues	8300-8599	21,921,216.00	(3.35%)	21,186,190.68	.19%	21,226,579.56
4. Other Local Revenues	8600-8799	13,238,308.00	(.01%)	13,237,281.75	0.00%	13,237,138.56
5. Other Financing Sources						
a. Transfers In	8900-8929	7,020,415.00	243.29%	24,100,516.13	(61.38%)	9,307,224.58
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		229,669,060.00	10.05%	252,761,545.66	(2.71%)	245,907,322.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				106,454,735.00		107,433,152.49
b. Step & Column Adjustment				1,596,133.24		1,635,275.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(617,715.75)		(3,315,687.99)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,454,735.00	.92%	107,433,152.49	(1.56%)	105,752,739.69
2. Classified Salaries						
a. Base Salaries				46,300,667.00		45,820,099.92
b. Step & Column Adjustment				679,420.17		672,373.76
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,159,987.25)		(924,789.24)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,300,667.00	(1.04%)	45,820,099.92	(.55%)	45,567,684.44
3. Employee Benefits	3000-3999	69,376,148.00	2.76%	71,288,893.27	1.94%	72,670,667.69
4. Books and Supplies	4000-4999	12,382,492.00	(29.84%)	8,687,529.37	(19.87%)	6,961,284.17
5. Services and Other Operating Expenditures	5000-5999	24,283,941.00	(19.45%)	19,561,139.88	.58%	19,675,348.45
6. Capital Outlay	6000-6999	1,842,435.00	(66.09%)	624,701.00	0.00%	624,701.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	731,630.00	(22.98%)	563,468.00	0.00%	563,468.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(370,671.00)	5.61%	(391,469.00)	0.00%	(391,469.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		261,001,377.00	(2.84%)	253,587,514.93	(.85%)	251,424,424.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(31,332,317.00)		(825,969.27)		(5,517,101.64)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		59,318,861.00		27,986,544.00		27,160,574.73
2. Ending Fund Balance (Sum lines C and D1)		27,986,544.00		27,160,574.73		21,643,473.09
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	367,053.00		367,053.00		50,000.00
b. Restricted	9740	12,001,597.00		7,480,192.65		6,504,067.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,830,041.00		7,607,625.45		7,542,734.00

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	7,787,853.00		11,705,703.63		7,546,672.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,986,544.00		27,160,574.73		21,643,473.09
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	7,830,041.00		7,607,625.45		7,542,734.00
c. Unassigned/Unappropriated	9790	7,787,853.00		11,705,703.63		7,546,672.07
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		15,617,894.00		19,313,329.08		15,089,406.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.98%		7.62%		6.00%
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	YES					
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)		13,184.42		13,184.36		13,008.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		261,001,377.00		253,587,514.93		251,424,424.44
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)		261,001,377.00		253,587,514.93		251,424,424.44
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,830,041.31		7,607,625.45		7,542,732.73
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,830,041.31		7,607,625.45		7,542,732.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(13,892.00)	0.00	(370,671.00)				
Other Sources/Uses Detail					7,020,415.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	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	(21,617.00)	370,671.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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	6,851,774.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	35,509.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					0,00	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	168,641,00		
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 RETIREE 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	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	35,509.00	(35,509.00)	370,671.00	(370,671.00)	7,020,415.00	7,020,415.00		

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	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	13,219.00	13,211.40		
	Charter School	0.00	0.00		
	Total ADA	13,219.00	13,211.40	(.1%)	Met
1st Subsequent Year (2025-26)	District Regular	13,190.25	13,190.25		
	Charter School	0.00	0.00		
	Total ADA	13,190.25	13,190.25	0.0%	Met
2nd Subsequent Year (2026-27)	District Regular	13,190.25	13,190.25		
	Charter School				
	Total ADA	13,190.25	13,190.25	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	13,153.00	13,544.00		
Charter School				
Total Enrollment	13,153.00	13,544.00	3.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	12,979.00	13,550.00		
Charter School				
Total Enrollment	12,979.00	13,550.00	4.4%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	12,684.00	13,369.00		
Charter School				
Total Enrollment	12,684.00	13,369.00	5.4%	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)

Updated projections based on new demographer's report for 2025. Continued growth in TK and slowing decline in enrollment.

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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	13,566	14,084	
Charter School			
Total ADA/Enrollment	13,566	14,084	96.3%
Second Prior Year (2022-23)			
District Regular	12,942	13,467	
Charter School			
Total ADA/Enrollment	12,942	13,467	96.1%
First Prior Year (2023-24)			
District Regular	13,093	13,585	
Charter School	0		
Total ADA/Enrollment	13,093	13,585	96.4%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	13,184	13,544		
Charter School	0			
Total ADA/Enrollment	13,184	13,544	97.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	13,190	13,550		
Charter School				
Total ADA/Enrollment	13,190	13,550	97.3%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	13,014	13,369		
Charter School				
Total ADA/Enrollment	13,014	13,369	97.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District is currently budgeting ADA at 97.3%.

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.

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	175,143,157.00	173,204,984.00	(1.1%)	Met
1st Subsequent Year (2025-26)	183,992,253.00	180,263,804.00	(2.0%)	Not Met
2nd Subsequent Year (2026-27)	193,271,673.00	187,873,959.00	(2.8%)	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)

The District is projecting less growth in property taxes and is basic aid.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2021-22)	119,832,568.19	133,042,358.88	90.1%
Second Prior Year (2022-23)	127,038,681.62	142,655,667.63	89.1%
First Prior Year (2023-24)	144,652,911.41	157,557,121.61	91.8%
	Historical Average Ratio:		90.3%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	147,646,105.00	161,622,478.00	91.4%	Met
1st Subsequent Year (2025-26)	154,684,970.41	164,559,016.68	94.0%	Not Met
2nd Subsequent Year (2026-27)	154,836,049.95	164,604,437.45	94.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Anticipated growth of 10% each year in benefits

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 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range

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

Current Year (2024-25)	4,890,970.00	5,323,141.00	8.8%	Yes
1st Subsequent Year (2025-26)	4,890,970.00	4,668,869.10	-4.5%	No
2nd Subsequent Year (2026-27)	4,890,970.00	4,668,869.10	-4.5%	No

Explanation:
(required if Yes)

SPED Entitlement increased

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

Current Year (2024-25)	21,599,180.00	21,921,216.00	1.5%	No
1st Subsequent Year (2025-26)	22,051,668.00	21,186,190.68	-3.9%	No
2nd Subsequent Year (2026-27)	22,160,035.00	21,226,579.56	-4.2%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	10,262,995.00	13,238,308.00	29.0%	Yes
1st Subsequent Year (2025-26)	10,312,425.00	13,237,281.75	28.4%	Yes
2nd Subsequent Year (2026-27)	10,363,417.00	13,237,138.56	27.7%	Yes

Explanation:
(required if Yes)

Interest apportionments increased as well as local revenues.

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

Current Year (2024-25)	10,155,680.00	12,382,492.00	21.9%	Yes
1st Subsequent Year (2025-26)	8,855,680.00	8,687,529.37	-1.9%	No
2nd Subsequent Year (2026-27)	8,855,680.64	6,961,284.17	-21.4%	Yes

Explanation:
(required if Yes)

Increased spending in SPED and Special Projects. Then reduction in spending in Special Projects with the ending of funding sources.

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

Current Year (2024-25)	20,442,399.00	24,283,941.00	18.8%	Yes
1st Subsequent Year (2025-26)	16,901,894.00	19,561,139.88	15.7%	Yes
2nd Subsequent Year (2026-27)	13,401,894.00	19,675,348.45	46.8%	Yes

Explanation:
(required if Yes)

Increased spending in SPED and Special Projects. Direct cost transfer for Lottery.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	36,753,145.00	40,482,665.00	10.1%	Not Met
1st Subsequent Year (2025-26)	37,255,063.00	39,092,341.53	4.9%	Met
2nd Subsequent Year (2026-27)	37,414,422.00	39,132,587.22	4.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	30,598,079.00	36,666,433.00	19.8%	Not Met
1st Subsequent Year (2025-26)	25,757,574.00	28,248,669.25	9.7%	Not Met
2nd Subsequent Year (2026-27)	22,257,574.64	26,636,632.62	19.7%	Not Met

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

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

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

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

SPED Entitlement increased

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

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

Interest apportionments increased as well as local revenues.

- 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)

Increased spending in SPED and Special Projects. Then reduction in spending in Special Projects with the ending of funding sources.

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

Increased spending in SPED and Special Projects. Direct cost transfer for Lottery.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution		
		Projected Year Totals		
	Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	7,347,531.66	8,727,749.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		8,332,898.00	

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)	6.0%	7.6%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	2.5%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

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)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(15,239,752.00)	161,622,478.00	9.4%	Not Met
1st Subsequent Year (2025-26)	3,695,435.08	164,559,016.68	N/A	Met
2nd Subsequent Year (2026-27)	(4,540,976.01)	164,604,437.45	2.8%	Not 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)

District has a Fiscal Stabilization Plan in place to address deficit spending.

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	27,986,544.00	Met
1st Subsequent Year (2025-26)	27,160,574.73	Met
2nd Subsequent Year (2026-27)	21,643,473.09	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.

Ending Cash Balance		Status
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	
Current Year (2024-25)	14,333,264.65	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	13,184	13,184	13,008
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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 011, objects 1000-7999) (Form MYPI, Line B11)	261,001,377.00	253,587,514.93	251,424,424.44
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)	261,001,377.00	253,587,514.93	251,424,424.44

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)

3%	3%	3%
7,830,041.31	7,607,625.45	7,542,732.73
0.00	0.00	0.00
7,830,041.31	7,607,625.45	7,542,732.73

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,830,041.00	7,607,625.45	7,542,734.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,787,853.00	11,705,703.63	7,546,672.07
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	15,617,894.00	19,313,329.08	15,089,406.07
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.98%	7.62%	6.00%
District's Reserve Standard (Section 10B, Line 7):	7,830,041.31	7,607,625.45	7,542,732.73
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 42603)

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0% or -\$20,000
to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(36,000,457.00)	(35,405,252.00)	-1.7%	(595,205.00)	Met
1st Subsequent Year (2025-26)	(36,000,457.00)	(35,708,453.86)	-.8%	(292,003.14)	Met
2nd Subsequent Year (2026-27)	(36,000,457.00)	(36,514,732.75)	1.4%	514,275.75	Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	5,597,111.00	7,020,415.00	25.4%	1,423,304.00	Not Met
1st Subsequent Year (2025-26)	5,597,111.00	24,100,516.13	330.6%	18,503,405.13	Not Met
2nd Subsequent Year (2026-27)	5,597,111.00	9,307,224.58	66.3%	3,710,113.58	Not Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

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

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

1a. MET - Projected contributions 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)

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

Explanation:
(required if NOT met)

The Building Fund will be increasing the contribution to the General Fund to cover RRMA as well as a one time \$15m transfer in 25-26.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	SACS Fund 21	SACS Fund 21	4,376,073
Certificates of Participation	n/a			
General Obligation Bonds	Varies	SACS Fund 51	SACS Fund 51	235,883,302
Supp Early Retirement Program	n/a			
State School Building Loans	n/a			
Compensated Absences	1	SACS Fund 01 General Fund	SACS Fund 01 General Fund	2,502,886
Other Long-term Commitments (do not include OPEB):				
Net Pension Liability		SACS Fund 01 General Fund	SACS Fund 01 General Fund	194,953,000
Other General Long Term Debt		Capital Lease Agreements	SACS Fund 21 Building Fund	9,820,055
TOTAL:				447,535,316

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	470,964	470,964	470,964	470,964
Certificates of Participation				
General Obligation Bonds	14,665,000	15,930,000	16,150,000	16,572,760
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,930,715	2,502,886	2,502,886	2,502,886

Other Long-term Commitments (continued):

Net Pension Liability				
Other General Long Term Debt		3,405,319	3,496,495	3,593,744

Total Annual Payments:	17,066,679	22,309,169	22,620,345	23,140,354
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

SACS Fund 21 Building Fund will continue to cover the increased costs of lease payables. Other general long term debt is revenues coming in from leases. Compensated absences payables will continue to be covered by the SACS Fund 01 General Fund. GO Bonds Payable are managed in SACS Fund 51.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

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

n/a

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

n/a

- 2 OPEB Liabilities

- 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

- 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)

Yes

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

No

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

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

0.00	0.00
0.00	0.00

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption
(Form 01CS, Item S7B) First Interim

0.00	2,271,948.00
0.00	2,271,948.00
0.00	2,271,948.00

- b. Amount contributed (funded) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

0.00	2,271,948.00
0.00	2,271,948.00
0.00	2,271,948.00

4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	761.6	757.0	749.0	741.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 22, 2024

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:

Jul 26, 2024

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

5. Salary settlement:

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)?

Yes

One Year Agreement

Total cost of salary settlement

3,594,900

% change in salary schedule from prior year

4.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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7. Amount included for any tentative salary schedule increases

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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)
Yes		
12,688,523		
100.0%		
23.6%		

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

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

No

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

If Yes, explain the nature of the new costs:

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)
Yes	Yes	
	1,598,374	1,589,743
1.5%	1.5%	1.5%

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)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

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	667.5	657.5	652.5	647.5

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 22, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 26, 2024

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2024

End Date: Jun 30, 2025

5. Salary settlement:

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)?

Yes

One Year Agreement

Total cost of salary settlement

1,267,794

% change in salary schedule from prior year

4.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes		
2. Total cost of H&W benefits	8,958,407		
3. Percent of H&W cost paid by employer	100.0%		
4. Percent projected change in H&W cost over prior year	45.9%		

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

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

No		

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		706,074	695,475
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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	94.0	94.0	93.0	92.0

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

4. Amount included for any tentative salary schedule increases

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Yes	Yes	Yes
2,163,860	2,380,246	2,618,270
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Yes	Yes	Yes
354,855	354,855	354,855
1.5%	1.5%	1.5%

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

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

2. Total cost of other benefits

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

No	No	No

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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.

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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?

No

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?

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

Cupertino Union Elementary

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFFD-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.) **Passed**

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**

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

Cupertino Union Elementary

Santa Clara County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<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) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	6266	(\$3,455.00)
Explanation: A transaction has since cleared this balance.		
Total of negative resource balances for Fund 01		(\$3,455.00)

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

FUND	RESOURCE	OBJECT	VALUE
01	6266	9790	(\$3,455.00)
Explanation: A transaction has since cleared this balance.			
01	7435	3102	(\$2,950.00)
Explanation: A transaction has since cleared this balance.			

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

Cupertino Union Elementary

Santa Clara County

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

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

IMPORT CHECKS

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

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GENERAL LEDGER CHECKS

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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**

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

EXPORT VALIDATION CHECKS

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

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

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

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

Cupertino Union Elementary

Santa Clara County

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

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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**

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

