

1st Interim Report

2024-2025



Newport-Mesa
Unified School District

Board of Education

Carol Crane, President, Trustee Area 3

Krista Weigand, Vice President, Trustee Area 6

Leah Ersoylu, Clerk, Trustee Area 1

Michelle Murphy, Trustee Area 2

Lisa Pearson, Trustee Area 4

Michelle Barto, Trustee Area 5

Ashley Anderson, Trustee Area 7

Administration

Wesley Smith, Ed.D. – Superintendent

Kurt Suhr, Ed.D. – Assistant Superintendent, Elementary Education

Kerrie Torres – Assistant Superintendent, Secondary Education

Socorro Shiels, Assistant Superintendent, Achievement, Innovation, and Continuous Improvement

Leona Olson – Assistant Superintendent, Chief Human Resources Officer

Sara Jocham, Ed.D. – Assistant Superintendent, Special Services

Jeffery S. Trader, Assistant Superintendent, Chief Business Official

Presented by: Jeffery S. Trader

This page is left intentionally blank.

EXECUTIVE SUMMARY

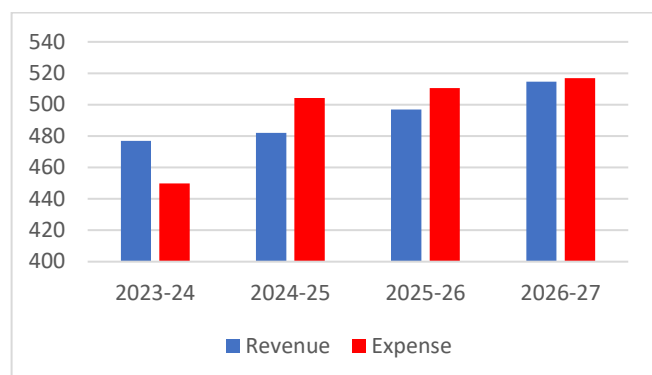
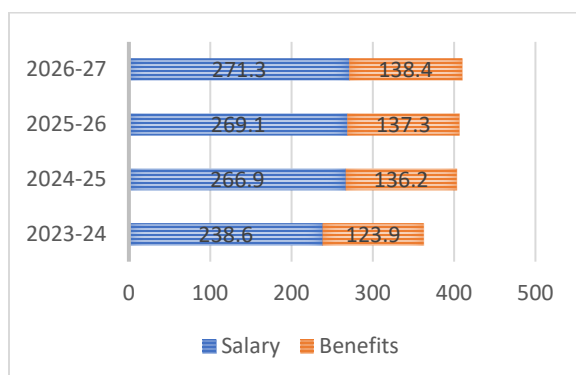
In accordance with AB 1200, the district files financial reports with the Orange County Department of Education four times a year. These reports are inclusive of an annual budget and interim reports. This 1st Interim report represents actual and budget results for the period beginning July 1, 2024, and ending October 31, 2024, and consists of State budget guidance, a narrative of budget changes from the June Adoption budget, and various Standard Account Code Structure (SACS) reports.

Since the Board adopted the budget in June, the State has enacted a budget, and the County Auditor Controller has released the 2024-25 property tax revenue projection. Property values have remained remarkably resilient; this resiliency reflects an upward adjustment to the district's revenues, according to the Auditor Controller's property tax revenue projection, with an expected year-over-year growth of 7.14 percent. On a less favorable note, the one-time COVID funding is coming to an end. In addition, the state's economy has also entered a downturn. This downturn is evidenced by flat consumer spending, weak job growth, increased unemployment, and lower business investment. Thankfully, the Governor has protected the education side of the budget, sheltering the district from budgetary reductions.

As COVID funding begins to evaporate, the district will be fiscally challenged over the course of the next two years. As the district spends down the COVID funding it is expected that expenditure will exceed revenue. Although General Fund First Interim revenue increased, expenditure overwhelmed revenue by \$22,194,761. District revenue increased markedly by 8.14 percent or \$36,270,759 while expenditure increased by 7.48 percent or \$35,090,456. Unrestricted revenue increased by \$12,241,253 primarily resulting from property tax. Restricted revenue increased \$24,029,506 reflecting recognition of federal, state and other local revenues. District restricted expenditures increased significantly by 26.60 percent or \$38,159,093. Unrestricted Expenditures decreased slightly by 0.94 percent or \$3,068,637. Although the district is not in a substantial budget reduction position, moderate budget trimming will be required.

Given the district is a Community Funded district, its funding is substantially impacted by property values. Property values are subject to wide variations, which causes the district to assume substantially more risk than a Local Control Funding Formula district. Consequently, the district must retain adequate reserves to weather a depressed housing market in connection with an economic cycle or natural disaster. In addition, the district must maintain reserves to meet cash flow demands, especially when cash deferrals are possible. Consequently, the district's ending First Interim fund balance increased by \$11,266,951 to meet these needs.

The following are illustrations of projected district General Fund Multi-Year financial trends for salaries, benefits and total revenue and expenditures. Also included is a summary of the current district General Fund financial position as of 1st Interim:



GENERAL FUND SUMMARY

N-MUSD Combined 2024-2025 Restricted and Unrestricted General Fund Summary

	JUN ADOPTION	1 ST INTERIM	JUN/1 ST INTERIM VARIANCE FAV/(UNFAV)
REVENUE			
Property Tax, LCFF Sources	381,056,977	391,350,486	10,293,509
Federal	13,885,898	14,684,640	798,742
State	38,337,136	58,899,833	20,562,697
Other Local	12,565,325	17,181,136	4,615,811
TOTAL REVENUES	445,845,336	482,116,095	36,270,759
EXPENDITURE			
Salaries	257,671,272	266,861,058	(9,189,786)
Benefits	119,498,736	136,152,426	(16,653,690)
Books and Supplies	31,115,267	33,523,390	(2,408,123)
Services	55,111,504	62,439,971	(7,328,467)
Capital Outlay	2,307,170	1,879,199	427,971
Other Outgo/Support Costs	3,516,451	3,454,812	61,639
TOTAL EXPENDITURES	469,220,400	504,310,856	(35,090,456)
OTHER FINANCING SOURCES/USES			
Transfer In	4,944,434	5,097,843	153,409
Transfer Out	8,352,651	8,352,651	-
Fund Increase/(Decrease)	(26,783,281)	(25,449,569)	1,333,712
Beginning Fund Balance	116,094,196	126,027,435	9,933,239
Ending Fund Balance	89,310,915	100,577,866	11,266,951
COMPONENTS OF ENDING FUND BALANCE			
Designated Economic Uncertainty (DEU)	21,495,500	23,070,000	1,574,500
DEU Percentage	4.50%	4.50%	
Revolving Cash	150,000	150,000	-
Restricted	27,636,134	14,794,474	(12,841,660)
Inventory	95,562	66,676	(28,886)
Cash Flow Requirement	39,933,719	62,496,716	22,562,997

NARRATIVE OF FUND BALANCE

Narrative of Fund Balance Changes from June Adoption

The combined Unrestricted and Restricted Beginning Fund Balance increased by \$9,933,239 consisting of an increase to the Unrestricted Beginning Fund Balance of \$6,907,425 and an increase to the Restricted Beginning Fund Balance of \$3,025,814.

The district must estimate the new year Beginning Fund Balance before it closes its financial books for the current year. When the financial closing for the year is completed, the Ending Fund Balance is determined and consequently, the new year's actual Beginning Fund Balance replaces the previously estimated Beginning Fund Balance. The change reflected above represents the variance between June's estimated Beginning Fund Balance and the actual Beginning Fund Balance.

Combined Restricted and Unrestricted Net Change

Combined Restricted and Unrestricted Beginning Fund Balance, Revenue, Expenditure, and Other (Financing Sources/Uses) changes reflect a fund balance increase from June Adoption of \$11,266,951.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
Beginning Fund Bal Adjust	116,094,196	126,027,435	9,933,239
Income	445,845,336	482,116,095	36,270,759
Expense	469,220,400	504,310,856	(35,090,456)
Other Financing Sources/Uses	(3,408,217)	(3,254,808)	153,409
NET CHANGE			11,266,951

Unrestricted Net Change

Unrestricted Revenue, Expenditure and Other (Financing Sources/Uses) reflects a net Unrestricted fund balance increase from June Adoption of \$22,180,816.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
Beginning Fund Bal Adjust	78,780,570	85,687,995	6,907,425
Income	395,543,223	407,784,476	12,241,253
Expense	325,747,598	322,678,961	3,068,637
Other Financing Sources/Uses	(84,917,428)	(84,953,927)	(36,499)
NET CHANGE			22,180,816

NARRATIVE OF FUND BALANCE

Narrative of Fund Balance Changes from June Adoption

Restricted Net Change

Restricted Revenue, Expenditure and Other (Financing Uses/Sources) reflects a net Restricted fund balance decrease from June Adoption of \$10,913,865.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
Beginning Fund Bal Adjust	37,313,626	40,339,440	3,025,814
Income	50,302,113	74,331,619	24,029,506
Expense	143,472,802	181,631,895	(38,159,093)
Other Financing Sources/Uses	81,509,211	81,699,119	189,908
NET CHANGE			(10,913,865)

NARRATIVE OF REVENUE CHANGES

Narrative of Revenue Changes from June Adoption

Combined Revenue

Combined Revenue inclusive of Restricted and Unrestricted revenue increased by \$36,270,759. Of this amount, unrestricted revenue increased by \$12,241,253 and restricted revenue increased \$24,029,506.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
LCFF	381,056,977	391,350,486	10,293,509
Federal	13,885,898	14,684,640	798,742
State	38,337,136	58,899,833	20,562,697
Local	12,565,325	17,181,136	4,615,811
NET CHANGE			36,270,759

Unrestricted Revenue

Unrestricted Revenue increased by \$12,241,253. This amount consists of an increase of \$10,293,509 to LCFF Sources mainly due to increased property taxes; Other State decreased \$8,877 due to a reduction in Mandated Costs Reimbursements; Other Local Revenue increased by \$1,956,621 reflecting an upward adjustment of interest, lease, and miscellaneous revenue.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
LCFF	381,056,977	391,350,486	10,293,509
Federal	-	-	-
State	6,933,702	6,924,825	(8,877)
Local	7,552,544	9,509,165	1,956,621
NET CHANGE			12,241,253

NARRATIVE OF REVENUE CHANGES

Narrative of Revenue Changes from June Adoption

Restricted Revenue

Restricted Revenue increased by \$24,029,506. This amount consists of the following:

Federal Revenue increased by \$798,742 resulting from upward adjustments to ESSER III \$518,037, Title II \$3,520, Title III \$65,216, Title CSI \$280,567, and Perkins Grant \$10,810, offset by reductions to Title IV \$79,408.

Other State Revenue increased by \$20,571,574 reflecting upward adjustments to CalSTRS On-Behalf \$15,827,363, Community Schools Grant \$4,987,500, Regional K-16 Ed Grant \$180,000, ASES \$70,537, and CA National Board Certification Incentive \$35,000, offset by a reduction of \$321,949 to Expanded Learning, \$108,736 to Prop 28 Art and Music and \$98,141 CTEIG.

Local Revenue increased by \$2,659,190 mainly due to an Interagency adjustment of \$255,466 and \$2,403,724 of School-Connected Organization support.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
LCFF	-	-	-
Federal	13,885,898	14,684,640	798,742
State	31,403,434	51,975,008	20,571,574
Local	5,012,781	7,671,971	2,659,190
NET CHANGE			24,029,506

NARRATIVE OF EXPENDITURE CHANGES

Narrative of Expenditure Changes from June Adoption

Combined Restricted and Unrestricted Expenditures

Combined Expenditures inclusive of Restricted and Unrestricted expenditures increased by \$35,090,456. Of this amount, unrestricted expenditures decreased \$3,068,637 while restricted expenditures increased \$38,159,093.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
Cert Salary	181,622,741	189,718,461	(8,095,720)
Class Salary	76,048,531	77,142,597	(1,094,066)
Benefits	119,498,736	136,152,426	(16,653,690)
Supplies	31,115,267	33,523,390	(2,408,123)
Services	55,111,504	62,439,971	(7,328,467)
Capital	2,307,170	1,879,199	427,971
Other Outgo	4,172,578	4,172,578	0
Direct/Indirect	(656,127)	(717,766)	61,639
NET CHANGE			(35,090,456)

NARRATIVE OF EXPENDITURE CHANGES

Narrative of Expenditure Changes from June Adoption

Unrestricted Expenditures

Unrestricted expenditures decreased by \$3,068,637. This amount consists of the following:

Certificated salaries increased \$2,274,800 primarily due to various staffing corrections. Classified salaries are lower by \$109,573 reflecting various staffing corrections.

Benefits are lower by \$2,864,125 due to rate adjustments and staffing corrections.

Supplies decreased \$3,324,457, reflecting a decrease of \$3,440,705 for textbooks and core curricula materials and instructional materials, offset by an increase of books and reference materials and non-capitalized equipment of \$116,248.

Services are higher by \$1,853,353 primarily due to consultant and operating expenditure increases of \$2,024,942, travel and conference \$30,248, dues and memberships \$5,953, and leases and repairs \$32,385, offset by reductions in transfers of direct costs \$208,663, interfund transfers \$24,518, and communications \$6,994.

Capital Outlay increased by \$158,830, while indirect transfers decreased \$1,057,465.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
Cert Salary	135,469,239	137,744,039	(2,274,800)
Class Salary	52,117,210	52,007,637	109,573
Benefits	86,290,975	83,426,850	2,864,125
Supplies	19,640,741	16,316,284	3,324,457
Services	35,505,624	37,358,977	(1,853,353)
Capital	922,465	1,081,295	(158,830)
Other Outgo	2,552,578	2,552,578	0
Direct/Indirect	(6,751,234)	(7,808,699)	1,057,465
NET CHANGE			3,068,637

NARRATIVE OF EXPENDITURE CHANGES

Narrative of Expenditure Changes from June Adoption

Restricted Expenditures

Restricted expenditures increased by \$38,159,093. This amount consists of the following:

Certificated salaries increased \$5,820,920 primarily due to upward adjusted restricted program revenue. Classified salaries increased \$1,203,639 reflecting various staffing corrections and transfers.

Benefits are higher by \$19,517,815 due to various staffing corrections, rate adjustments, recognition of increased restricted program, and booking of STRS on behalf of \$15,827,363.

Supplies are higher by \$5,732,580 reflecting an increase of \$6,343,262 for textbooks and core curricula materials, books, and reference materials \$74,427 and a non-capitalized equipment \$199,069, offset by decrease of \$884,178 in instructional materials.

Services are higher by \$5,475,114 primarily due to consultant and operating expenditure increases of \$3,696,122, various sub-agreements of \$1,940,022, travel and conference \$58,668, dues and memberships of \$6,265, transfers of direct costs \$208,663, and interfund transfers \$6,135, offset by reductions to leases and repairs \$438,962 and communications \$1,799.

Capital Outlay decreased \$586,801 and Other Outgo transfers of indirect costs increased \$995,826.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
Cert Salary	46,153,502	51,974,422	(5,820,920)
Class Salary	23,931,321	25,134,960	(1,203,639)
Benefits	33,207,761	52,725,576	(19,517,815)
Supplies	11,474,526	17,207,106	(5,732,580)
Services	19,605,880	25,080,994	(5,475,114)
Capital	1,384,705	797,904	586,801
Other Outgo	1,620,000	1,620,000	0
Direct/Indirect	6,095,107	7,090,933	(995,826)
NET CHANGE			(38,159,093)

NARRATIVE OF OTHER FINANCING USES

Narrative of Other Financing Uses and Source Changes from June Adoption

Other Financing Uses and Sources

Total Other Financing Uses and Sources include transfers out and encroachment. The total increase in encroachment is \$1,184,192 reflecting increases to Special Education \$1,263,376, LCFF Supplemental \$43,087 and \$114,061 of miscellaneous, offset by reductions to Home to School Transportation \$152,757 and Maintenance & Operations \$83,575.

	JUN ADOPTION	1 ST INTERIM	CHANGE FROM JUN/1 ST INTERIM FAV/(UNFAV)
Transfer In	4,944,434	5,097,843	153,409
Transfer Out	(8,352,651)	(8,352,651)	-
Other Sources	-	-	-
Other Uses	-	-	-
Encroachment	(81,509,211)	(81,699,119)	(189,908)
NET CHANGE			(36,499)

MULTI-YEAR OUTLOOK

The Multi-Year Outlook reveals a moderating revenue profile as both State revenues and local real estate market growth is expected moderate; at the same time, increasing upward pressure on expenditures is expected primarily due to increasing employer retirement rates and the demise of COVID funding. Consequently, ending fund balance will moderate to provide system stability.

	JUN ADOPTION	1 ST INTERIM	2025-26	2026-27
Beginning Balance	116,094,196	126,027,435	100,577,866	85,193,841
Revenue	445,845,336	482,116,095	497,008,674	514,586,574
Expenditure	469,220,400	504,310,856	510,547,334	516,842,297
Sources/(Uses)	(3,408,217)	(3,254,808)	(1,845,365)	(1856,518)
ENDING BALANCE	89,310,915	100,577,866	85,193,841	81,081,600

Appendixes

- 1) SACS All Funds
- 2) SACS Average Daily Attendance
- 3) SACS Cash Flow
- 4) SACS Criteria and Standards
- 5) SACS Interim Certification



Newport-Mesa
Unified School District

APPENDIXES

SACS All Funds

EDUCATION CENTER
NEWPORT - MESA
Unified School District

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	381,056,977.00	381,056,977.00	14,525,130.58	391,350,486.00	10,293,509.00	2.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,933,702.00	6,933,702.00	1,087,188.51	6,924,825.00	(8,877.00)	-0.1%
4) Other Local Revenue		8600-8799	7,552,544.00	7,552,544.00	3,139,585.15	9,509,165.00	1,956,621.00	25.9%
5) TOTAL, REVENUES			395,543,223.00	395,543,223.00	18,751,904.24	407,784,476.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	135,469,239.00	135,469,239.00	36,435,116.01	137,744,039.00	(2,274,800.00)	-1.7%
2) Classified Salaries		2000-2999	52,117,210.00	52,117,210.00	10,162,519.49	52,007,637.00	109,573.00	0.2%
3) Employee Benefits		3000-3999	86,290,975.00	86,290,975.00	23,297,636.08	83,426,850.00	2,864,125.00	3.3%
4) Books and Supplies		4000-4999	19,640,741.00	19,640,741.00	8,627,578.96	16,316,284.00	3,324,457.00	16.9%
5) Services and Other Operating Expenditures		5000-5999	35,505,624.00	35,505,624.00	12,488,481.91	37,358,977.00	(1,853,353.00)	-5.2%
6) Capital Outlay		6000-6999	922,465.00	922,465.00	43,916.66	1,081,295.00	(158,830.00)	-17.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,552,578.00	2,552,578.00	778,305.20	2,552,578.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,751,234.00)	(6,751,234.00)	(1,527,700.42)	(7,808,699.00)	1,057,465.00	-15.7%
9) TOTAL, EXPENDITURES			325,747,598.00	325,747,598.00	90,305,853.89	322,678,961.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			69,795,625.00	69,795,625.00	(71,553,949.65)	85,105,515.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,944,434.00	4,944,434.00	0.00	5,097,843.00	153,409.00	3.1%
b) Transfers Out		7600-7629	8,352,651.00	8,352,651.00	0.00	8,352,651.00	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	(81,509,211.00)	(81,509,211.00)	0.00	(81,699,119.00)	(189,908.00)	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,917,428.00)	(84,917,428.00)	0.00	(84,953,927.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,121,803.00)	(15,121,803.00)	(71,553,949.65)	151,588.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,780,570.00	78,780,570.00		85,687,995.00	6,907,425.00	8.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,780,570.00	78,780,570.00		85,687,995.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,780,570.00	78,780,570.00		85,687,995.00		
2) Ending Balance, June 30 (E + F1e)			63,658,767.00	63,658,767.00		85,839,583.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	95,562.00	95,562.00		66,676.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	41,917,705.00	41,917,705.00		62,552,907.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	21,495,500.00	21,495,500.00		23,070,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,634,726.00	7,634,726.00	2,214,184.00	7,634,726.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,526,636.00	3,526,636.00	882,102.00	3,526,636.00	0.00	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	1,379,839.00	1,379,839.00	0.00	1,324,171.00	(55,668.00)	-4.0%
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	342,107,282.00	342,107,282.00	0.00	351,251,043.00	9,143,761.00	2.7%
Unsecured Roll Taxes		8042	11,184,623.00	11,184,623.00	5,829,009.02	11,687,543.00	502,920.00	4.5%
Prior Years' Taxes		8043	5,802,287.00	5,802,287.00	5,187,690.07	5,329,945.00	(472,342.00)	-8.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,861,680.00	10,861,680.00	225,725.49	12,036,518.00	1,174,838.00	10.8%
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			382,497,073.00	382,497,073.00	14,338,710.58	392,790,582.00	10,293,509.00	2.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,440,096.00)	(1,440,096.00)	186,420.00	(1,440,096.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			381,056,977.00	381,056,977.00	14,525,130.58	391,350,486.00	10,293,509.00	2.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		

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)
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						
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Every Student Succeeds Act								
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	848,376.00	848,376.00	0.00	839,499.00	(8,877.00)	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	3,062,100.00	3,062,100.00	209,034.51	3,062,100.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						

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)
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,023,226.00	3,023,226.00	878,154.00	3,023,226.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,933,702.00	6,933,702.00	1,087,188.51	6,924,825.00	(8,877.00)	-0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	100,000.00	100,000.00	3,280.59	100,000.00	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	1,400,000.00	1,400,000.00	740,123.51	1,500,000.00	100,000.00	7.1%
Interest		8660	5,000,000.00	5,000,000.00	1,273,425.83	6,000,000.00	1,000,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	415,291.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,052,544.00	1,052,544.00	707,464.22	1,909,165.00	856,621.00	81.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						

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 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			7,552,544.00	7,552,544.00	3,139,585.15	9,509,165.00	1,956,621.00	25.9%
TOTAL, REVENUES			395,543,223.00	395,543,223.00	18,751,904.24	407,784,476.00	12,241,253.00	3.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	108,654,611.00	108,654,611.00	27,766,183.51	106,516,032.00	2,138,579.00	2.0%
Certificated Pupil Support Salaries		1200	8,399,535.00	8,399,535.00	2,358,535.01	9,279,847.00	(880,312.00)	-10.5%
Certificated Supervisors' and Administrators' Salaries		1300	14,773,325.00	14,773,325.00	5,247,635.08	16,930,063.00	(2,156,738.00)	-14.6%
Other Certificated Salaries		1900	3,641,768.00	3,641,768.00	1,062,762.41	5,018,097.00	(1,376,329.00)	-37.8%
TOTAL, CERTIFICATED SALARIES			135,469,239.00	135,469,239.00	36,435,116.01	137,744,039.00	(2,274,800.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,112,672.00	3,112,672.00	208,602.05	3,113,205.00	(533.00)	0.0%
Classified Support Salaries		2200	20,075,556.00	20,075,556.00	4,333,955.13	21,283,755.00	(1,208,199.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	6,599,002.00	6,599,002.00	1,623,501.52	7,276,003.00	(677,001.00)	-10.3%
Clerical, Technical and Office Salaries		2400	16,847,754.00	16,847,754.00	3,665,829.70	17,671,064.00	(823,310.00)	-4.9%
Other Classified Salaries		2900	5,482,226.00	5,482,226.00	330,631.09	2,663,610.00	2,818,616.00	51.4%
TOTAL, CLASSIFIED SALARIES			52,117,210.00	52,117,210.00	10,162,519.49	52,007,637.00	109,573.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,267,565.00	24,267,565.00	3,245,071.97	25,966,067.00	(1,698,502.00)	-7.0%
PERS		3201-3202	12,496,800.00	12,496,800.00	2,599,332.79	12,591,785.00	(94,985.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	5,566,920.00	5,566,920.00	1,270,516.48	5,647,088.00	(80,168.00)	-1.4%
Health and Welfare Benefits		3401-3402	38,128,701.00	38,128,701.00	14,472,616.32	33,224,099.00	4,904,602.00	12.9%
Unemployment Insurance		3501-3502	88,945.00	88,945.00	17,047.27	92,816.00	(3,871.00)	-4.4%
Workers' Compensation		3601-3602	1,890,006.00	1,890,006.00	498,301.77	1,988,304.00	(98,298.00)	-5.2%
OPEB, Allocated		3701-3702	3,852,038.00	3,852,038.00	1,155,589.18	3,916,691.00	(64,653.00)	-1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	39,556.26	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(395.96)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			86,290,975.00	86,290,975.00	23,297,636.08	83,426,850.00	2,864,125.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,907,500.00	5,907,500.00	4,601,046.60	3,147,649.00	2,759,851.00	46.7%
Books and Other Reference Materials		4200	199,788.00	199,788.00	5,430.99	223,847.00	(24,059.00)	-12.0%
Materials and Supplies		4300	9,169,326.00	9,169,326.00	3,042,060.86	8,488,472.00	680,854.00	7.4%
Noncapitalized Equipment		4400	4,364,127.00	4,364,127.00	979,040.51	4,456,316.00	(92,189.00)	-2.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,640,741.00	19,640,741.00	8,627,578.96	16,316,284.00	3,324,457.00	16.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,433,530.00	1,433,530.00	291,892.15	1,463,778.00	(30,248.00)	-2.1%
Dues and Memberships		5300	295,993.00	295,993.00	219,440.40	301,946.00	(5,953.00)	-2.0%
Insurance		5400-5450	2,994,360.00	2,994,360.00	2,338,909.94	2,994,360.00	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	6,300,000.00	6,300,000.00	2,220,698.35	6,300,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,994,816.00	5,994,816.00	2,120,552.34	6,027,201.00	(32,385.00)	-0.5%
Transfers of Direct Costs		5710	(181,950.00)	(181,950.00)	(242,241.91)	(390,613.00)	208,663.00	-114.7%
Transfers of Direct Costs - Interfund		5750	253,399.00	253,399.00	39,872.41	228,881.00	24,518.00	9.7%
Professional/Consulting Services and Operating Expenditures		5800	17,166,973.00	17,166,973.00	5,223,845.10	19,191,915.00	(2,024,942.00)	-11.8%
Communications		5900	1,248,503.00	1,248,503.00	275,513.13	1,241,509.00	6,994.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,505,624.00	35,505,624.00	12,488,481.91	37,358,977.00	(1,853,353.00)	-5.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	(8,110.14)	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	261,623.00	261,623.00	6,076.81	285,907.00	(24,284.00)	-9.3%
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	660,842.00	660,842.00	45,949.99	795,388.00	(134,546.00)	-20.4%
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			922,465.00	922,465.00	43,916.66	1,081,295.00	(158,830.00)	-17.2%
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	400,000.00	400,000.00	110,394.00	400,000.00	0.00	0.0%
Payments to JPAs		7143	2,152,578.00	2,152,578.00	667,911.20	2,152,578.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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%

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 OUTGO (excluding Transfers of Indirect Costs)			2,552,578.00	2,552,578.00	778,305.20	2,552,578.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,095,107.00)	(6,095,107.00)	(1,410,787.86)	(7,090,933.00)	995,826.00	-16.3%
Transfers of Indirect Costs - Interfund		7350	(656,127.00)	(656,127.00)	(116,912.56)	(717,766.00)	61,639.00	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,751,234.00)	(6,751,234.00)	(1,527,700.42)	(7,808,699.00)	1,057,465.00	-15.7%
TOTAL, EXPENDITURES			325,747,598.00	325,747,598.00	90,305,853.89	322,678,961.00	3,068,637.00	0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	4,944,434.00	4,944,434.00	0.00	5,097,843.00	153,409.00	3.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,944,434.00	4,944,434.00	0.00	5,097,843.00	153,409.00	3.1%
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	8,352,651.00	8,352,651.00	0.00	8,352,651.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,352,651.00	8,352,651.00	0.00	8,352,651.00	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								
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	(81,509,211.00)	(81,509,211.00)	0.00	(81,699,119.00)	(189,908.00)	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(81,509,211.00)	(81,509,211.00)	0.00	(81,699,119.00)	(189,908.00)	0.2%

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)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(84,917,428.00)	(84,917,428.00)	0.00	(84,953,927.00)	(36,499.00)	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,885,898.00	13,885,898.00	1,754,261.26	14,684,640.00	798,742.00	5.8%
3) Other State Revenue		8300-8599	31,403,434.00	31,403,434.00	9,590,517.20	51,975,008.00	20,571,574.00	65.5%
4) Other Local Revenue		8600-8799	5,012,781.00	5,012,781.00	1,877,096.71	7,671,971.00	2,659,190.00	53.0%
5) TOTAL, REVENUES			50,302,113.00	50,302,113.00	13,221,875.17	74,331,619.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,153,502.00	46,153,502.00	12,484,598.56	51,974,422.00	(5,820,920.00)	-12.6%
2) Classified Salaries		2000-2999	23,931,321.00	23,931,321.00	3,687,558.74	25,134,960.00	(1,203,639.00)	-5.0%
3) Employee Benefits		3000-3999	33,207,761.00	33,207,761.00	7,243,020.55	52,725,576.00	(19,517,815.00)	-58.8%
4) Books and Supplies		4000-4999	11,474,526.00	11,474,526.00	914,257.63	17,207,106.00	(5,732,580.00)	-50.0%
5) Services and Other Operating Expenditures		5000-5999	19,605,880.00	19,605,880.00	7,152,785.73	25,080,994.00	(5,475,114.00)	-27.9%
6) Capital Outlay		6000-6999	1,384,705.00	1,384,705.00	128,146.17	797,904.00	586,801.00	42.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,620,000.00	1,620,000.00	89,640.46	1,620,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,095,107.00	6,095,107.00	1,410,787.86	7,090,933.00	(995,826.00)	-16.3%
9) TOTAL, EXPENDITURES			143,472,802.00	143,472,802.00	33,110,795.70	181,631,895.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,170,689.00)	(93,170,689.00)	(19,888,920.53)	(107,300,276.00)		
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	81,509,211.00	81,509,211.00	0.00	81,699,119.00	189,908.00	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			81,509,211.00	81,509,211.00	0.00	81,699,119.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,661,478.00)	(11,661,478.00)	(19,888,920.53)	(25,601,157.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,313,626.00	37,313,626.00		40,339,440.00	3,025,814.00	8.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,313,626.00	37,313,626.00		40,339,440.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,313,626.00	37,313,626.00		40,339,440.00		
2) Ending Balance, June 30 (E + F1e)			25,652,148.00	25,652,148.00		14,738,283.00		
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	25,652,148.00	25,652,148.00		14,738,283.00		

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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,983,646.00	6,983,646.00	12,691.89	6,983,646.00	0.00	0.0%
Special Education Discretionary Grants		8182	385,175.00	385,175.00	0.00	385,175.00	0.00	0.0%
Child Nutrition Programs		8220	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)
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	3,983,223.00	3,983,223.00	820,320.42	3,983,223.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	961,233.00	961,233.00	141,906.27	964,753.00	3,520.00	0.4%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	16,304.00	65,216.00	65,216.00	New
Title III, English Learner Program	4203	8290	577,675.00	577,675.00	122,868.78	577,675.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	378,012.00	378,012.00	107,727.52	579,171.00	201,159.00	53.2%
Career and Technical Education	3500-3599	8290	165,286.00	165,286.00	0.00	176,096.00	10,810.00	6.5%
All Other Federal Revenue	All Other	8290	451,648.00	451,648.00	532,442.38	969,685.00	518,037.00	114.7%
TOTAL, FEDERAL REVENUE			13,885,898.00	13,885,898.00	1,754,261.26	14,684,640.00	798,742.00	5.8%
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	15,640,376.00	15,640,376.00	4,795,664.00	15,640,376.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,245,600.00	1,245,600.00	352,796.19	1,245,600.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,497,739.00	1,497,739.00	148,467.21	1,568,276.00	70,537.00	4.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,425,622.00	1,425,622.00	1,327,481.66	1,327,481.00	(98,141.00)	-6.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	11,594,097.00	11,594,097.00	2,966,108.14	32,193,275.00	20,599,178.00	177.7%
TOTAL, OTHER STATE REVENUE			31,403,434.00	31,403,434.00	9,590,517.20	51,975,008.00	20,571,574.00	65.5%
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	827,505.00	827,505.00	21,776.47	827,505.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	89,439.00	89,439.00	169,608.32	344,905.00	255,466.00	285.6%
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	4,095,837.00	4,095,837.00	1,685,711.92	6,499,561.00	2,403,724.00	58.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P 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	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			5,012,781.00	5,012,781.00	1,877,096.71	7,671,971.00	2,659,190.00	53.0%
TOTAL, REVENUES			50,302,113.00	50,302,113.00	13,221,875.17	74,331,619.00	24,029,506.00	47.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	35,285,347.00	35,285,347.00	8,764,856.58	37,992,146.00	(2,706,799.00)	-7.7%
Certificated Pupil Support Salaries		1200	5,324,489.00	5,324,489.00	1,575,223.80	6,015,867.00	(691,378.00)	-13.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,404,461.00	3,404,461.00	1,379,166.91	4,617,285.00	(1,212,824.00)	-35.6%
Other Certificated Salaries		1900	2,139,205.00	2,139,205.00	765,351.27	3,349,124.00	(1,209,919.00)	-56.6%
TOTAL, CERTIFICATED SALARIES			46,153,502.00	46,153,502.00	12,484,598.56	51,974,422.00	(5,820,920.00)	-12.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,508,915.00	14,508,915.00	1,585,777.04	15,228,233.00	(719,318.00)	-5.0%
Classified Support Salaries		2200	5,031,599.00	5,031,599.00	1,240,195.95	5,477,488.00	(445,889.00)	-8.9%
Classified Supervisors' and Administrators' Salaries		2300	1,085,346.00	1,085,346.00	209,729.38	974,214.00	111,132.00	10.2%
Clerical, Technical and Office Salaries		2400	1,561,042.00	1,561,042.00	410,994.14	1,741,101.00	(180,059.00)	-11.5%
Other Classified Salaries		2900	1,744,419.00	1,744,419.00	240,862.23	1,713,924.00	30,495.00	1.7%
TOTAL, CLASSIFIED SALARIES			23,931,321.00	23,931,321.00	3,687,558.74	25,134,960.00	(1,203,639.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,037,506.00	7,037,506.00	2,337,960.52	24,869,573.00	(17,832,067.00)	-253.4%
PERS		3201-3202	6,397,261.00	6,397,261.00	1,028,622.58	6,628,403.00	(231,142.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	2,393,486.00	2,393,486.00	463,126.59	2,668,537.00	(275,051.00)	-11.5%
Health and Welfare Benefits		3401-3402	15,166,878.00	15,166,878.00	2,891,048.95	15,997,092.00	(830,214.00)	-5.5%
Unemployment Insurance		3501-3502	31,031.00	31,031.00	7,925.35	37,023.00	(5,992.00)	-19.3%
Workers' Compensation		3601-3602	660,475.00	660,475.00	170,072.17	793,241.00	(132,766.00)	-20.1%
OPEB, Allocated		3701-3702	1,521,124.00	1,521,124.00	344,264.39	1,731,707.00	(210,583.00)	-13.8%
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			33,207,761.00	33,207,761.00	7,243,020.55	52,725,576.00	(19,517,815.00)	-58.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	6,343,262.00	(6,343,262.00)	New
Books and Other Reference Materials		4200	3,500.00	3,500.00	36,653.75	77,927.00	(74,427.00)	-2,126.5%
Materials and Supplies		4300	7,415,962.00	7,415,962.00	760,525.44	6,531,784.00	884,178.00	11.9%
Noncapitalized Equipment		4400	4,055,064.00	4,055,064.00	117,078.44	4,254,133.00	(199,069.00)	-4.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,474,526.00	11,474,526.00	914,257.63	17,207,106.00	(5,732,580.00)	-50.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,104,428.00	3,104,428.00	76,226.89	5,044,450.00	(1,940,022.00)	-62.5%
Travel and Conferences		5200	292,215.00	292,215.00	102,773.19	350,883.00	(58,668.00)	-20.1%
Dues and Memberships		5300	24,400.00	24,400.00	17,325.70	30,665.00	(6,265.00)	-25.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	78,650.00	78,650.00	0.00	78,650.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,366.00	15,366.00	0.00	15,366.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,430,500.00	7,430,500.00	3,883,616.19	6,991,538.00	438,962.00	5.9%
Transfers of Direct Costs		5710	181,950.00	181,950.00	242,241.91	390,613.00	(208,663.00)	-114.7%
Transfers of Direct Costs - Interfund		5750	20,500.00	20,500.00	10,372.68	26,635.00	(6,135.00)	-29.9%
Professional/Consulting Services and Operating Expenditures		5800	8,378,817.00	8,378,817.00	2,807,049.98	12,074,939.00	(3,696,122.00)	-44.1%
Communications		5900	79,054.00	79,054.00	13,179.19	77,255.00	1,799.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,605,880.00	19,605,880.00	7,152,785.73	25,080,994.00	(5,475,114.00)	-27.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	827,505.00	827,505.00	0.00	348,337.00	479,168.00	57.9%
Buildings and Improvements of Buildings		6200	172,300.00	172,300.00	35,868.81	4,300.00	168,000.00	97.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	384,900.00	384,900.00	92,277.36	445,267.00	(60,367.00)	-15.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,384,705.00	1,384,705.00	128,146.17	797,904.00	586,801.00	42.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Payments to County Offices		7142	1,320,000.00	1,320,000.00	89,640.46	1,320,000.00	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%
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								

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)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,620,000.00	1,620,000.00	89,640.46	1,620,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,095,107.00	6,095,107.00	1,410,787.86	7,090,933.00	(995,826.00)	-16.3%
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			6,095,107.00	6,095,107.00	1,410,787.86	7,090,933.00	(995,826.00)	-16.3%
TOTAL, EXPENDITURES			143,472,802.00	143,472,802.00	33,110,795.70	181,631,895.00	(38,159,093.00)	-26.6%
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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	81,509,211.00	81,509,211.00	0.00	81,699,119.00	189,908.00	0.2%

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)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			81,509,211.00	81,509,211.00	0.00	81,699,119.00	189,908.00	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			81,509,211.00	81,509,211.00	0.00	81,699,119.00	(189,908.00)	-0.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	381,056,977.00	381,056,977.00	14,525,130.58	391,350,486.00	10,293,509.00	2.7%
2) Federal Revenue		8100-8299	13,885,898.00	13,885,898.00	1,754,261.26	14,684,640.00	798,742.00	5.8%
3) Other State Revenue		8300-8599	38,337,136.00	38,337,136.00	10,677,705.71	58,899,833.00	20,562,697.00	53.6%
4) Other Local Revenue		8600-8799	12,565,325.00	12,565,325.00	5,016,681.86	17,181,136.00	4,615,811.00	36.7%
5) TOTAL, REVENUES			445,845,336.00	445,845,336.00	31,973,779.41	482,116,095.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	181,622,741.00	181,622,741.00	48,919,714.57	189,718,461.00	(8,095,720.00)	-4.5%
2) Classified Salaries		2000-2999	76,048,531.00	76,048,531.00	13,850,078.23	77,142,597.00	(1,094,066.00)	-1.4%
3) Employee Benefits		3000-3999	119,498,736.00	119,498,736.00	30,540,656.63	136,152,426.00	(16,653,690.00)	-13.9%
4) Books and Supplies		4000-4999	31,115,267.00	31,115,267.00	9,541,836.59	33,523,390.00	(2,408,123.00)	-7.7%
5) Services and Other Operating Expenditures		5000-5999	55,111,504.00	55,111,504.00	19,641,267.64	62,439,971.00	(7,328,467.00)	-13.3%
6) Capital Outlay		6000-6999	2,307,170.00	2,307,170.00	172,062.83	1,879,199.00	427,971.00	18.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,172,578.00	4,172,578.00	867,945.66	4,172,578.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(656,127.00)	(656,127.00)	(116,912.56)	(717,766.00)	61,639.00	-9.4%
9) TOTAL, EXPENDITURES			469,220,400.00	469,220,400.00	123,416,649.59	504,310,856.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,375,064.00)	(23,375,064.00)	(91,442,870.18)	(22,194,761.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,944,434.00	4,944,434.00	0.00	5,097,843.00	153,409.00	3.1%
b) Transfers Out		7600-7629	8,352,651.00	8,352,651.00	0.00	8,352,651.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,408,217.00)	(3,408,217.00)	0.00	(3,254,808.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,783,281.00)	(26,783,281.00)	(91,442,870.18)	(25,449,569.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	116,094,196.00	116,094,196.00		126,027,435.00	9,933,239.00	8.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,094,196.00	116,094,196.00		126,027,435.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,094,196.00	116,094,196.00		126,027,435.00		
2) Ending Balance, June 30 (E + F1e)			89,310,915.00	89,310,915.00		100,577,866.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	95,562.00	95,562.00		66,676.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	25,652,148.00	25,652,148.00		14,738,283.00		

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)
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	41,917,705.00	41,917,705.00		62,552,907.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	21,495,500.00	21,495,500.00		23,070,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,634,726.00	7,634,726.00	2,214,184.00	7,634,726.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,526,636.00	3,526,636.00	882,102.00	3,526,636.00	0.00	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	1,379,839.00	1,379,839.00	0.00	1,324,171.00	(55,668.00)	-4.0%
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	342,107,282.00	342,107,282.00	0.00	351,251,043.00	9,143,761.00	2.7%
Unsecured Roll Taxes		8042	11,184,623.00	11,184,623.00	5,829,009.02	11,687,543.00	502,920.00	4.5%
Prior Years' Taxes		8043	5,802,287.00	5,802,287.00	5,187,690.07	5,329,945.00	(472,342.00)	-8.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,861,680.00	10,861,680.00	225,725.49	12,036,518.00	1,174,838.00	10.8%
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			382,497,073.00	382,497,073.00	14,338,710.58	392,790,582.00	10,293,509.00	2.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,440,096.00)	(1,440,096.00)	186,420.00	(1,440,096.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			381,056,977.00	381,056,977.00	14,525,130.58	391,350,486.00	10,293,509.00	2.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,983,646.00	6,983,646.00	12,691.89	6,983,646.00	0.00	0.0%
Special Education Discretionary Grants		8182	385,175.00	385,175.00	0.00	385,175.00	0.00	0.0%
Child Nutrition Programs		8220	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)
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	3,983,223.00	3,983,223.00	820,320.42	3,983,223.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	961,233.00	961,233.00	141,906.27	964,753.00	3,520.00	0.4%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	16,304.00	65,216.00	65,216.00	New
Title III, English Learner Program	4203	8290	577,675.00	577,675.00	122,868.78	577,675.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	378,012.00	378,012.00	107,727.52	579,171.00	201,159.00	53.2%
Career and Technical Education	3500-3599	8290	165,286.00	165,286.00	0.00	176,096.00	10,810.00	6.5%
All Other Federal Revenue	All Other	8290	451,648.00	451,648.00	532,442.38	969,685.00	518,037.00	114.7%
TOTAL, FEDERAL REVENUE			13,885,898.00	13,885,898.00	1,754,261.26	14,684,640.00	798,742.00	5.8%
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	15,640,376.00	15,640,376.00	4,795,664.00	15,640,376.00	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	848,376.00	848,376.00	0.00	839,499.00	(8,877.00)	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	4,307,700.00	4,307,700.00	561,830.70	4,307,700.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,497,739.00	1,497,739.00	148,467.21	1,568,276.00	70,537.00	4.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,425,622.00	1,425,622.00	1,327,481.66	1,327,481.00	(98,141.00)	-6.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	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)
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	14,617,323.00	14,617,323.00	3,844,262.14	35,216,501.00	20,599,178.00	140.9%
TOTAL, OTHER STATE REVENUE			38,337,136.00	38,337,136.00	10,677,705.71	58,899,833.00	20,562,697.00	53.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	827,505.00	827,505.00	21,776.47	827,505.00	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	100,000.00	100,000.00	3,280.59	100,000.00	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	1,400,000.00	1,400,000.00	740,123.51	1,500,000.00	100,000.00	7.1%
Interest		8660	5,000,000.00	5,000,000.00	1,273,425.83	6,000,000.00	1,000,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	415,291.00	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	89,439.00	89,439.00	169,608.32	344,905.00	255,466.00	285.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,148,381.00	5,148,381.00	2,393,176.14	8,408,726.00	3,260,345.00	63.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P 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	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			12,565,325.00	12,565,325.00	5,016,681.86	17,181,136.00	4,615,811.00	36.7%
TOTAL, REVENUES			445,845,336.00	445,845,336.00	31,973,779.41	482,116,095.00	36,270,759.00	8.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	143,939,958.00	143,939,958.00	36,531,040.09	144,508,178.00	(568,220.00)	-0.4%
Certificated Pupil Support Salaries		1200	13,724,024.00	13,724,024.00	3,933,758.81	15,295,714.00	(1,571,690.00)	-11.5%
Certificated Supervisors' and Administrators' Salaries		1300	18,177,786.00	18,177,786.00	6,626,801.99	21,547,348.00	(3,369,562.00)	-18.5%
Other Certificated Salaries		1900	5,780,973.00	5,780,973.00	1,828,113.68	8,367,221.00	(2,586,248.00)	-44.7%
TOTAL, CERTIFICATED SALARIES			181,622,741.00	181,622,741.00	48,919,714.57	189,718,461.00	(8,095,720.00)	-4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,621,587.00	17,621,587.00	1,794,379.09	18,341,438.00	(719,851.00)	-4.1%
Classified Support Salaries		2200	25,107,155.00	25,107,155.00	5,574,151.08	26,761,243.00	(1,654,088.00)	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	7,684,348.00	7,684,348.00	1,833,230.90	8,250,217.00	(565,869.00)	-7.4%
Clerical, Technical and Office Salaries		2400	18,408,796.00	18,408,796.00	4,076,823.84	19,412,165.00	(1,003,369.00)	-5.5%
Other Classified Salaries		2900	7,226,645.00	7,226,645.00	571,493.32	4,377,534.00	2,849,111.00	39.4%
TOTAL, CLASSIFIED SALARIES			76,048,531.00	76,048,531.00	13,850,078.23	77,142,597.00	(1,094,066.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,305,071.00	31,305,071.00	5,583,032.49	50,835,640.00	(19,530,569.00)	-62.4%
PERS		3201-3202	18,894,061.00	18,894,061.00	3,627,955.37	19,220,188.00	(326,127.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	7,960,406.00	7,960,406.00	1,733,643.07	8,315,625.00	(355,219.00)	-4.5%
Health and Welfare Benefits		3401-3402	53,295,579.00	53,295,579.00	17,363,665.27	49,221,191.00	4,074,388.00	7.6%
Unemployment Insurance		3501-3502	119,976.00	119,976.00	24,972.62	129,839.00	(9,863.00)	-8.2%
Workers' Compensation		3601-3602	2,550,481.00	2,550,481.00	668,373.94	2,781,545.00	(231,064.00)	-9.1%
OPEB, Allocated		3701-3702	5,373,162.00	5,373,162.00	1,499,853.57	5,648,398.00	(275,236.00)	-5.1%
OPEB, Active Employees		3751-3752	0.00	0.00	39,556.26	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(395.96)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			119,498,736.00	119,498,736.00	30,540,656.63	136,152,426.00	(16,653,690.00)	-13.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,907,500.00	5,907,500.00	4,601,046.60	9,490,911.00	(3,583,411.00)	-60.7%
Books and Other Reference Materials		4200	203,288.00	203,288.00	42,084.74	301,774.00	(98,486.00)	-48.4%
Materials and Supplies		4300	16,585,288.00	16,585,288.00	3,802,586.30	15,020,256.00	1,565,032.00	9.4%
Noncapitalized Equipment		4400	8,419,191.00	8,419,191.00	1,096,118.95	8,710,449.00	(291,258.00)	-3.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,115,267.00	31,115,267.00	9,541,836.59	33,523,390.00	(2,408,123.00)	-7.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,104,428.00	3,104,428.00	76,226.89	5,044,450.00	(1,940,022.00)	-62.5%
Travel and Conferences		5200	1,725,745.00	1,725,745.00	394,665.34	1,814,661.00	(88,916.00)	-5.2%
Dues and Memberships		5300	320,393.00	320,393.00	236,766.10	332,611.00	(12,218.00)	-3.8%

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)
Insurance		5400-5450	3,073,010.00	3,073,010.00	2,338,909.94	3,073,010.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,315,366.00	6,315,366.00	2,220,698.35	6,315,366.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,425,316.00	13,425,316.00	6,004,168.53	13,018,739.00	406,577.00	3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	273,899.00	273,899.00	50,245.09	255,516.00	18,383.00	6.7%
Professional/Consulting Services and Operating Expenditures		5800	25,545,790.00	25,545,790.00	8,030,895.08	31,266,854.00	(5,721,064.00)	-22.4%
Communications		5900	1,327,557.00	1,327,557.00	288,692.32	1,318,764.00	8,793.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,111,504.00	55,111,504.00	19,641,267.64	62,439,971.00	(7,328,467.00)	-13.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	827,505.00	827,505.00	(8,110.14)	348,337.00	479,168.00	57.9%
Buildings and Improvements of Buildings		6200	433,923.00	433,923.00	41,945.62	290,207.00	143,716.00	33.1%
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	1,045,742.00	1,045,742.00	138,227.35	1,240,655.00	(194,913.00)	-18.6%
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			2,307,170.00	2,307,170.00	172,062.83	1,879,199.00	427,971.00	18.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Payments to County Offices		7142	1,720,000.00	1,720,000.00	200,034.46	1,720,000.00	0.00	0.0%
Payments to JPAs		7143	2,152,578.00	2,152,578.00	667,911.20	2,152,578.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

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)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,172,578.00	4,172,578.00	867,945.66	4,172,578.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(656,127.00)	(656,127.00)	(116,912.56)	(717,766.00)	61,639.00	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(656,127.00)	(656,127.00)	(116,912.56)	(717,766.00)	61,639.00	-9.4%
TOTAL, EXPENDITURES			469,220,400.00	469,220,400.00	123,416,649.59	504,310,856.00	(35,090,456.00)	-7.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	4,944,434.00	4,944,434.00	0.00	5,097,843.00	153,409.00	3.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,944,434.00	4,944,434.00	0.00	5,097,843.00	153,409.00	3.1%
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	8,352,651.00	8,352,651.00	0.00	8,352,651.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,352,651.00	8,352,651.00	0.00	8,352,651.00	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								
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		

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)
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)			(3,408,217.00)	(3,408,217.00)	0.00	(3,254,808.00)	(153,409.00)	4.5%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	228,131.00
6211	Literacy Coaches and Reading Specialists Grant Program	798,554.00
6332	CA Community Schools Partnership Act - Implementation Grant	4,178,999.00
6547	Special Education Early Intervention Preschool Grant	3,393,863.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	62,532.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	680,072.00
7311	Classified School Employee Professional Development Block Grant	165,826.00
7412	A-G Access/Success Grant	559,343.00
7413	A-G Learning Loss Mitigation Grant	8,807.00
7435	Learning Recovery Emergency Block Grant	1,018,535.00
7810	Other Restricted State	55,148.00
9010	Other Restricted Local	3,588,473.00
Total, Restricted Balance		14,738,283.00

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	4,595,315.00	4,595,315.00	2,936,318.48	4,633,383.00	38,068.00	0.8%
4) Other Local Revenue		8600-8799	285,200.00	285,200.00	142,775.93	285,200.00	0.00	0.0%
5) TOTAL, REVENUES			4,880,515.00	4,880,515.00	3,079,094.41	4,918,583.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	131,748.00	131,748.00	24,641.40	80,662.00	51,086.00	38.8%
2) Classified Salaries		2000-2999	1,949,323.00	1,949,323.00	313,886.41	1,962,456.00	(13,133.00)	-0.7%
3) Employee Benefits		3000-3999	1,494,652.00	1,494,652.00	255,947.45	1,460,571.00	34,081.00	2.3%
4) Books and Supplies		4000-4999	649,444.00	649,444.00	111,624.10	770,827.00	(121,383.00)	-18.7%
5) Services and Other Operating Expenditures		5000-5999	119,879.00	119,879.00	23,443.75	131,419.00	(11,540.00)	-9.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	267,849.00	267,849.00	44,112.91	265,923.00	1,926.00	0.7%
9) TOTAL, EXPENDITURES			4,612,895.00	4,612,895.00	773,656.02	4,671,858.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			267,620.00	267,620.00	2,305,438.39	246,725.00		
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)			267,620.00	267,620.00	2,305,438.39	246,725.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,126,183.00	1,126,183.00		2,074,458.00	948,275.00	84.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,126,183.00	1,126,183.00		2,074,458.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,126,183.00	1,126,183.00		2,074,458.00		
2) Ending Balance, June 30 (E + F1e)			1,393,803.00	1,393,803.00		2,321,183.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,393,803.00	1,393,803.00		2,321,183.00		
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								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Dev elopment Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,889,049.00	3,889,049.00	2,119,132.00	3,915,117.00	26,068.00	0.7%
All Other State Revenue	All Other	8590	706,266.00	706,266.00	817,186.48	718,266.00	12,000.00	1.7%
TOTAL, OTHER STATE REVENUE			4,595,315.00	4,595,315.00	2,936,318.48	4,633,383.00	38,068.00	0.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	49,128.57	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	9,761.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
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	85,200.00	85,200.00	83,886.36	85,200.00	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			285,200.00	285,200.00	142,775.93	285,200.00	0.00	0.0%
TOTAL, REVENUES			4,880,515.00	4,880,515.00	3,079,094.41	4,918,583.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,900.00	27,900.00	9,290.15	33,018.00	(5,118.00)	-18.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,848.00	103,848.00	15,351.25	47,644.00	56,204.00	54.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			131,748.00	131,748.00	24,641.40	80,662.00	51,086.00	38.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	224,888.00	224,888.00	51,538.68	266,847.00	(41,959.00)	-18.7%
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	130,495.00	130,495.00	32,778.08	152,533.00	(22,038.00)	-16.9%
Other Classified Salaries		2900	1,593,940.00	1,593,940.00	229,569.65	1,543,076.00	50,864.00	3.2%
TOTAL, CLASSIFIED SALARIES			1,949,323.00	1,949,323.00	313,886.41	1,962,456.00	(13,133.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	35,329.00	35,329.00	7,938.39	24,237.00	11,092.00	31.4%
PERS		3201-3202	477,046.00	477,046.00	79,598.57	508,298.00	(31,252.00)	-6.6%
OASDI/Medicare/Alternativ e		3301-3302	137,841.00	137,841.00	23,083.06	146,414.00	(8,573.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	756,880.00	756,880.00	129,824.22	694,639.00	62,241.00	8.2%
Unemployment Insurance		3501-3502	977.00	977.00	168.07	996.00	(19.00)	-1.9%
Workers' Compensation		3601-3602	20,903.00	20,903.00	3,562.35	21,356.00	(453.00)	-2.2%
OPEB, Allocated		3701-3702	65,676.00	65,676.00	11,772.79	64,631.00	1,045.00	1.6%
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			1,494,652.00	1,494,652.00	255,947.45	1,460,571.00	34,081.00	2.3%
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	549,444.00	549,444.00	75,778.93	605,282.00	(55,838.00)	-10.2%
Noncapitalized Equipment		4400	100,000.00	100,000.00	35,845.17	165,545.00	(65,545.00)	-65.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			649,444.00	649,444.00	111,624.10	770,827.00	(121,383.00)	-18.7%
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	4,508.00	4,508.00	1,441.60	5,498.00	(990.00)	-22.0%
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	38,000.00	38,000.00	0.00	38,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	2,550.00	4,550.00	(4,550.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	77,050.00	77,050.00	19,405.15	83,050.00	(6,000.00)	-7.8%
Communications		5900	321.00	321.00	47.00	321.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,879.00	119,879.00	23,443.75	131,419.00	(11,540.00)	-9.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	267,849.00	267,849.00	44,112.91	265,923.00	1,926.00	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			267,849.00	267,849.00	44,112.91	265,923.00	1,926.00	0.7%
TOTAL, EXPENDITURES			4,612,895.00	4,612,895.00	773,656.02	4,671,858.00		
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)
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6130	Early Education: Center-Based Reserve Account	1,105,362.00
7810	Other Restricted State	930,928.00
9010	Other Restricted Local	284,893.00
Total, Restricted Balance		2,321,183.00

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	5,514,642.00	5,514,642.00	94,377.60	5,514,642.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,082,555.00	5,082,555.00	76,939.51	5,082,555.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125,000.00	125,000.00	14,821.09	125,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,722,197.00	10,722,197.00	186,138.20	10,722,197.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,902,134.00	4,902,134.00	680,426.92	4,902,134.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,648,389.00	2,648,389.00	439,485.88	2,648,389.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,402,256.00	5,402,256.00	1,217,294.54	5,698,050.00	(295,794.00)	-5.5%
5) Services and Other Operating Expenditures		5000-5999	(124,249.00)	(124,249.00)	26,044.47	(65,234.00)	(59,015.00)	47.5%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	107,735.43	300,000.00	(150,000.00)	-100.0%
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	388,278.00	388,278.00	72,799.65	451,843.00	(63,565.00)	-16.4%
9) TOTAL, EXPENDITURES			13,366,808.00	13,366,808.00	2,543,786.89	13,935,182.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,644,611.00)	(2,644,611.00)	(2,357,648.69)	(3,212,985.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,644,611.00	2,644,611.00	0.00	2,644,611.00	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			2,644,611.00	2,644,611.00	0.00	2,644,611.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,357,648.69)	(568,374.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	140,197.00	140,197.00		780,032.00	639,835.00	456.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,197.00	140,197.00		780,032.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,197.00	140,197.00		780,032.00		
2) Ending Balance, June 30 (E + F1e)			140,197.00	140,197.00		211,658.00		
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	140,197.00	140,197.00		211,658.00		
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	5,514,642.00	5,514,642.00	94,377.60	5,514,642.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,514,642.00	5,514,642.00	94,377.60	5,514,642.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,082,555.00	5,082,555.00	76,939.51	5,082,555.00	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			5,082,555.00	5,082,555.00	76,939.51	5,082,555.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	100,000.00	100,000.00	1,724.00	100,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	11,988.09	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,109.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,000.00	125,000.00	14,821.09	125,000.00	0.00	0.0%
TOTAL, REVENUES			10,722,197.00	10,722,197.00	186,138.20	10,722,197.00		
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	3,751,631.00	3,751,631.00	420,289.40	3,751,631.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,016,020.00	1,016,020.00	231,241.72	1,016,020.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	134,483.00	134,483.00	28,895.80	134,483.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,902,134.00	4,902,134.00	680,426.92	4,902,134.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	7,768.58	0.00	0.00	0.0%
PERS		3201-3202	1,027,494.00	1,027,494.00	146,282.94	1,027,494.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	319,266.00	319,266.00	44,245.70	319,266.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,131,134.00	1,131,134.00	213,276.06	1,131,134.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,451.00	2,451.00	333.40	2,451.00	0.00	0.0%
Workers' Compensation		3601-3602	61,276.00	61,276.00	7,112.63	61,276.00	0.00	0.0%
OPEB, Allocated		3701-3702	106,768.00	106,768.00	20,466.57	106,768.00	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			2,648,389.00	2,648,389.00	439,485.88	2,648,389.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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	45,000.00	45,000.00	23,698.59	46,500.00	(1,500.00)	-3.3%
Noncapitalized Equipment		4400	25,000.00	25,000.00	48,832.49	75,000.00	(50,000.00)	-200.0%
Food		4700	5,332,256.00	5,332,256.00	1,144,763.46	5,576,550.00	(244,294.00)	-4.6%
TOTAL, BOOKS AND SUPPLIES			5,402,256.00	5,402,256.00	1,217,294.54	5,698,050.00	(295,794.00)	-5.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,500.00	14,500.00	2,874.72	22,250.00	(7,750.00)	-53.4%
Dues and Memberships		5300	0.00	0.00	1,681.46	1,682.00	(1,682.00)	New
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	90,000.00	90,000.00	24,088.48	120,000.00	(30,000.00)	-33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(274,199.00)	(274,199.00)	(50,380.40)	(255,816.00)	(18,383.00)	6.7%
Professional/Consulting Services and								
Operating Expenditures		5800	40,750.00	40,750.00	47,142.59	40,750.00	0.00	0.0%
Communications		5900	4,700.00	4,700.00	637.62	5,900.00	(1,200.00)	-25.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(124,249.00)	(124,249.00)	26,044.47	(65,234.00)	(59,015.00)	47.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	150,000.00	150,000.00	107,735.43	300,000.00	(150,000.00)	-100.0%
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			150,000.00	150,000.00	107,735.43	300,000.00	(150,000.00)	-100.0%
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	388,278.00	388,278.00	72,799.65	451,843.00	(63,565.00)	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			388,278.00	388,278.00	72,799.65	451,843.00	(63,565.00)	-16.4%
TOTAL, EXPENDITURES			13,366,808.00	13,366,808.00	2,543,786.89	13,935,182.00		
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	2,644,611.00	2,644,611.00	0.00	2,644,611.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,644,611.00	2,644,611.00	0.00	2,644,611.00	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)			2,644,611.00	2,644,611.00	0.00	2,644,611.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	211,658.00
Total, Restricted Balance		211,658.00

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	1,550,000.00	1,550,000.00	568,027.42	1,550,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,550,000.00	1,550,000.00	568,027.42	1,550,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,550,000.00	1,550,000.00	568,027.42	1,550,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,944,434.00	4,944,434.00	0.00	4,944,434.00	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			(4,944,434.00)	(4,944,434.00)	0.00	(4,944,434.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,394,434.00)	(3,394,434.00)	568,027.42	(3,394,434.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,239,176.00	40,239,176.00		40,154,427.00	(84,749.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,239,176.00	40,239,176.00		40,154,427.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,239,176.00	40,239,176.00		40,154,427.00		
2) Ending Balance, June 30 (E + F1e)			36,844,742.00	36,844,742.00		36,759,993.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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	36,844,742.00	36,844,742.00		36,759,993.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,550,000.00	1,550,000.00	452,376.42	1,550,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	115,651.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,550,000.00	1,550,000.00	568,027.42	1,550,000.00	0.00	0.0%
TOTAL, REVENUES			1,550,000.00	1,550,000.00	568,027.42	1,550,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	4,944,434.00	4,944,434.00	0.00	4,944,434.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,944,434.00	4,944,434.00	0.00	4,944,434.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,944,434.00)	(4,944,434.00)	0.00	(4,944,434.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,023.52	6,500.00	6,500.00	New
5) TOTAL, REVENUES			0.00	0.00	2,023.52	6,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,023.52	6,500.00		
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	153,409.00	(153,409.00)	New
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	(153,409.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,023.52	(146,909.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		146,909.00	146,909.00	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		146,909.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		146,909.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	1,621.52	6,500.00	6,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	402.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,023.52	6,500.00	6,500.00	New
TOTAL, REVENUES			0.00	0.00	2,023.52	6,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	153,409.00	(153,409.00)	New
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	153,409.00	(153,409.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	(153,409.00)		

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	500,000.00	500,000.00	244,160.89	750,000.00	250,000.00	50.0%
5) TOTAL, REVENUES			500,000.00	500,000.00	244,160.89	750,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,585.00	55,585.00	900.00	56,460.00	(875.00)	-1.6%
6) Capital Outlay		6000-6999	12,065,472.00	12,065,472.00	3,551,053.24	16,043,477.00	(3,978,005.00)	-33.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,121,057.00	12,121,057.00	3,551,953.24	16,099,937.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,621,057.00)	(11,621,057.00)	(3,307,792.35)	(15,349,937.00)		
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)			(11,621,057.00)	(11,621,057.00)	(3,307,792.35)	(15,349,937.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,188,188.00	12,188,188.00		16,525,661.00	4,337,473.00	35.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,188,188.00	12,188,188.00		16,525,661.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,188,188.00	12,188,188.00		16,525,661.00		
2) Ending Balance, June 30 (E + F1e)			567,131.00	567,131.00		1,175,724.00		
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	567,131.00	567,131.00		1,175,724.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	189,959.89	750,000.00	250,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	54,201.00	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			500,000.00	500,000.00	244,160.89	750,000.00	250,000.00	50.0%
TOTAL, REVENUES			500,000.00	500,000.00	244,160.89	750,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	4,350.00	(4,350.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,585.00	55,585.00	900.00	52,110.00	3,475.00	6.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,585.00	55,585.00	900.00	56,460.00	(875.00)	-1.6%
CAPITAL OUTLAY								
Land		6100	51,793.00	51,793.00	0.00	51,793.00	0.00	0.0%
Land Improvements		6170	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,973,679.00	11,973,679.00	3,551,053.24	14,463,884.00	(2,490,205.00)	-20.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	1,487,800.00	(1,487,800.00)	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			12,065,472.00	12,065,472.00	3,551,053.24	16,043,477.00	(3,978,005.00)	-33.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,121,057.00	12,121,057.00	3,551,953.24	16,099,937.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	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)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,175,000.00	1,175,000.00	295,506.32	1,175,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,175,000.00	1,175,000.00	295,506.32	1,175,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	600.00	600.00	395,694.69	1,148,250.00	(1,147,650.00)	-191,275.0%
5) Services and Other Operating Expenditures		5000-5999	21,200.00	21,200.00	(29,132.55)	53,611.00	(32,411.00)	-152.9%
6) Capital Outlay		6000-6999	8,554,676.00	8,554,676.00	2,583,572.91	6,543,982.00	2,010,694.00	23.5%
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			8,576,476.00	8,576,476.00	2,950,135.05	7,745,843.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,401,476.00)	(7,401,476.00)	(2,654,628.73)	(6,570,843.00)		
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)			(7,401,476.00)	(7,401,476.00)	(2,654,628.73)	(6,570,843.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,265,509.00	11,265,509.00		9,445,561.00	(1,819,948.00)	-16.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,265,509.00	11,265,509.00		9,445,561.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,265,509.00	11,265,509.00		9,445,561.00		
2) Ending Balance, June 30 (E + F1e)			3,864,033.00	3,864,033.00		2,874,718.00		
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	3,864,033.00	3,864,033.00		2,874,718.00		
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	475,000.00	475,000.00	120,489.46	475,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	32,858.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	700,000.00	700,000.00	142,158.86	700,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,175,000.00	1,175,000.00	295,506.32	1,175,000.00	0.00	0.0%
TOTAL, REVENUES			1,175,000.00	1,175,000.00	295,506.32	1,175,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	300.00	300.00	262,694.92	443,992.00	(443,692.00)	-147,897.3%
Noncapitalized Equipment		4400	300.00	300.00	132,999.77	704,258.00	(703,958.00)	-234,652.7%
TOTAL, BOOKS AND SUPPLIES			600.00	600.00	395,694.69	1,148,250.00	(1,147,650.00)	-191,275.0%
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	750.00	750.00	727.31	38,381.00	(37,631.00)	-5,017.5%
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	20,450.00	20,450.00	(29,859.86)	15,230.00	5,220.00	25.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,200.00	21,200.00	(29,132.55)	53,611.00	(32,411.00)	-152.9%
CAPITAL OUTLAY								
Land		6100	53,284.00	53,284.00	0.00	19,875.00	33,409.00	62.7%
Land Improvements		6170	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,290,542.00	6,290,542.00	3,288,539.93	5,039,774.00	1,250,768.00	19.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,207,850.00	2,207,850.00	(704,967.02)	1,481,333.00	726,517.00	32.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,554,676.00	8,554,676.00	2,583,572.91	6,543,982.00	2,010,694.00	23.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,576,476.00	8,576,476.00	2,950,135.05	7,745,843.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,874,718.00
Total, Restricted Balance		2,874,718.00

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	1,700,000.00	1,700,000.00	602,583.95	1,900,000.00	200,000.00	11.8%
5) TOTAL, REVENUES			1,700,000.00	1,700,000.00	602,583.95	1,900,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,700,000.00	1,700,000.00	602,583.95	1,900,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,700,000.00	1,700,000.00	602,583.95	1,900,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,217,087.00	43,217,087.00		43,518,644.00	301,557.00	0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,217,087.00	43,217,087.00		43,518,644.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,217,087.00	43,217,087.00		43,518,644.00		
2) Ending Balance, June 30 (E + F1e)			44,917,087.00	44,917,087.00		45,418,644.00		
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	44,917,087.00	44,917,087.00		45,418,644.00		
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	1,700,000.00	1,700,000.00	480,378.95	1,900,000.00	200,000.00	11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	122,205.00	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			1,700,000.00	1,700,000.00	602,583.95	1,900,000.00	200,000.00	11.8%
TOTAL, REVENUES			1,700,000.00	1,700,000.00	602,583.95	1,900,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	45,418,644.00
Total, Restricted Balance		45,418,644.00

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	2,500,000.00	2,500,000.00	1,030,935.43	3,200,000.00	700,000.00	28.0%
5) TOTAL, REVENUES			2,500,000.00	2,500,000.00	1,030,935.43	3,200,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	615,467.00	615,467.00	37,885.61	549,778.00	65,689.00	10.7%
5) Services and Other Operating Expenditures		5000-5999	26,931,692.00	26,931,692.00	3,886,189.41	27,408,142.00	(476,450.00)	-1.8%
6) Capital Outlay		6000-6999	33,001,583.00	33,001,583.00	4,842,999.70	56,839,905.00	(23,838,322.00)	-72.2%
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			60,548,742.00	60,548,742.00	8,767,074.72	84,797,825.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,048,742.00)	(58,048,742.00)	(7,736,139.29)	(81,597,825.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,444,434.00	4,444,434.00	0.00	4,444,434.00	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			4,444,434.00	4,444,434.00	0.00	4,444,434.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,604,308.00)	(53,604,308.00)	(7,736,139.29)	(77,153,391.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,639,097.00	74,639,097.00		79,234,632.00	4,595,535.00	6.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,639,097.00	74,639,097.00		79,234,632.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,639,097.00	74,639,097.00		79,234,632.00		
2) Ending Balance, June 30 (E + F1e)			21,034,789.00	21,034,789.00		2,081,241.00		
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	21,034,789.00	21,034,789.00		2,081,241.00		
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								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	823,594.43	3,200,000.00	700,000.00	28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	207,341.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500,000.00	2,500,000.00	1,030,935.43	3,200,000.00	700,000.00	28.0%
TOTAL, REVENUES			2,500,000.00	2,500,000.00	1,030,935.43	3,200,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	186,948.00	186,948.00	7,083.61	177,597.00	9,351.00	5.0%
Noncapitalized Equipment		4400	428,519.00	428,519.00	30,802.00	372,181.00	56,338.00	13.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			615,467.00	615,467.00	37,885.61	549,778.00	65,689.00	10.7%
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	26,227,982.00	26,227,982.00	3,856,274.52	26,749,213.00	(521,231.00)	-2.0%
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	703,710.00	703,710.00	29,914.89	658,929.00	44,781.00	6.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,931,692.00	26,931,692.00	3,886,189.41	27,408,142.00	(476,450.00)	-1.8%
CAPITAL OUTLAY								
Land		6100	463,830.00	463,830.00	(6,366.69)	840,724.00	(376,894.00)	-81.3%
Land Improvements		6170	17,546.00	17,546.00	0.00	25,256.00	(7,710.00)	-43.9%
Buildings and Improvements of Buildings		6200	30,549,507.00	30,549,507.00	5,682,556.66	54,893,350.00	(24,343,843.00)	-79.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,970,700.00	1,970,700.00	(833,190.27)	1,080,575.00	890,125.00	45.2%
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			33,001,583.00	33,001,583.00	4,842,999.70	56,839,905.00	(23,838,322.00)	-72.2%
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			60,548,742.00	60,548,742.00	8,767,074.72	84,797,825.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,444,434.00	4,444,434.00	0.00	4,444,434.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,444,434.00	4,444,434.00	0.00	4,444,434.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,444,434.00	4,444,434.00	0.00	4,444,434.00		

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	4,005,000.00	4,005,000.00	1,331,361.01	4,727,400.00	722,400.00	18.0%
5) TOTAL, REVENUES			4,005,000.00	4,005,000.00	1,331,361.01	4,727,400.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	111,758.00	111,758.00	27,939.57	119,596.00	(7,838.00)	-7.0%
3) Employee Benefits		3000-3999	64,455.00	64,455.00	14,555.55	65,485.00	(1,030.00)	-1.6%
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	3,426,088.00	3,426,088.00	1,428,554.87	3,426,088.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,602,301.00	3,602,301.00	1,471,049.99	3,611,169.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			402,699.00	402,699.00	(139,688.98)	1,116,231.00		
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)			402,699.00	402,699.00	(139,688.98)	1,116,231.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,152,375.00	2,152,375.00		2,775,612.00	623,237.00	29.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,152,375.00	2,152,375.00		2,775,612.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,152,375.00	2,152,375.00		2,775,612.00		
2) Ending Net Position, June 30 (E + F1e)			2,555,074.00	2,555,074.00		3,891,843.00		

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	2,555,074.00	2,555,074.00		3,891,843.00		
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	155,000.00	155,000.00	220,086.43	877,400.00	722,400.00	466.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	62,444.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	3,850,000.00	3,850,000.00	1,048,309.64	3,850,000.00	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								
All Other Local Revenue		8699	0.00	0.00	520.94	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,005,000.00	4,005,000.00	1,331,361.01	4,727,400.00	722,400.00	18.0%
TOTAL, REVENUES			4,005,000.00	4,005,000.00	1,331,361.01	4,727,400.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	111,758.00	111,758.00	27,939.57	119,596.00	(7,838.00)	-7.0%
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			111,758.00	111,758.00	27,939.57	119,596.00	(7,838.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	31,069.00	31,069.00	7,557.66	32,351.00	(1,282.00)	-4.1%
OASDI/Medicare/Alternative		3301-3302	8,550.00	8,550.00	2,118.66	9,149.00	(599.00)	-7.0%
Health and Welfare Benefits		3401-3402	21,213.00	21,213.00	4,040.20	20,201.00	1,012.00	4.8%
Unemployment Insurance		3501-3502	56.00	56.00	13.85	60.00	(4.00)	-7.1%
Workers' Compensation		3601-3602	1,196.00	1,196.00	298.95	1,280.00	(84.00)	-7.0%
OPEB, Allocated		3701-3702	2,371.00	2,371.00	526.23	2,444.00	(73.00)	-3.1%
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			64,455.00	64,455.00	14,555.55	65,485.00	(1,030.00)	-1.6%
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	312,000.00	312,000.00	261,212.00	312,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	300.00	135.31	300.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,113,788.00	3,113,788.00	1,167,207.56	3,113,788.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,426,088.00	3,426,088.00	1,428,554.87	3,426,088.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,602,301.00	3,602,301.00	1,471,049.99	3,611,169.00		
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	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	1,255,000.00	1,255,000.00	750,772.10	1,470,000.00	215,000.00	17.1%
5) TOTAL, REVENUES			1,255,000.00	1,255,000.00	750,772.10	1,470,000.00		
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	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,255,000.00	1,255,000.00	750,772.10	1,470,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,263,606.00	1,263,606.00	0.00	1,263,606.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,263,606.00	1,263,606.00	0.00	1,263,606.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,518,606.00	2,518,606.00	750,772.10	2,733,606.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	16,503,790.00	16,503,790.00		15,404,000.00	(1,099,790.00)	-6.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,503,790.00	16,503,790.00		15,404,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,503,790.00	16,503,790.00		15,404,000.00		
2) Ending Net Position, June 30 (E + F1e)			19,022,396.00	19,022,396.00		18,137,606.00		

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	19,022,396.00	19,022,396.00		18,137,606.00		
OTHER LOCAL REVENUE								
Interest		8660	35,000.00	35,000.00	29,037.94	250,000.00	215,000.00	614.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	281.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,220,000.00	1,220,000.00	721,453.16	1,220,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,255,000.00	1,255,000.00	750,772.10	1,470,000.00	215,000.00	17.1%
TOTAL, REVENUES			1,255,000.00	1,255,000.00	750,772.10	1,470,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,263,606.00	1,263,606.00	0.00	1,263,606.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,263,606.00	1,263,606.00	0.00	1,263,606.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			1,263,606.00	1,263,606.00	0.00	1,263,606.00		

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



Newport-Mesa
Unified School District

APPENDIXES

SACS Average Daily Attendance

EDUCATION CENTER
NEWPORT - MESA
Unified School District

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)	16,773.10	16,773.10	16,571.42	16,781.41	8.31	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,773.10	16,773.10	16,571.42	16,781.41	8.31	0.0%
5. District Funded County Program ADA						
a. County Community Schools	13.03	13.03	13.03	13.03	0.00	0.0%
b. Special Education-Special Day Class	14.15	14.15	14.15	14.15	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	1.64	1.64	1.64	1.64	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	28.82	28.82	28.82	28.82	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,801.92	16,801.92	16,600.24	16,810.23	8.31	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						



Newport-Mesa
Unified School District

APPENDIXES

SACS Cash Flow

EDUCATION CENTER
NEWPORT - MESA
Unified School District

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			141,491,272.01	130,423,663.64	97,009,106.93	59,809,659.17	27,436,346.04	52,338,191.67	156,617,671.91	127,320,117.30
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		395,390.00	395,390.00	1,593,804.00	711,702.00	694,215.81	1,596,073.96	694,215.81	689,793.96
Property Taxes	8020- 8079		5,413,415.56	0.00	5,829,009.02	0.00	69,619,943.97	121,251,308.72	20,295,555.26	0.00
Miscellaneous Funds	8080- 8099		186,420.00	0.00	0.00	0.00	0.00	(269,694.42)	0.00	0.00
Federal Revenue	8100- 8299		1,014,709.72	1.01	532,441.38	207,109.15	182,703.73	28,878.57	8,022.62	1,218,874.79
Other State Revenue	8300- 8599		3,004,556.66	1,587,077.00	3,438,566.70	2,647,505.35	3,437,539.07	2,711,581.55	5,176,188.19	2,954,526.81
Other Local Revenue	8600- 8799		826,781.16	1,068,857.97	1,449,869.38	1,671,173.35	695,009.41	2,387,904.98	943,139.16	1,297,365.80
Interfund Transfers In	8900- 8929		5,097,843.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			15,939,116.10	3,051,325.98	12,843,690.48	5,237,489.85	74,629,411.99	127,706,053.36	27,117,121.04	6,160,561.36
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		1,531,695.99	15,183,722.58	15,309,455.09	16,894,840.91	17,467,300.42	193,734.58	34,390,365.62	17,644,148.16
Classified Salaries	2000- 2999		(583,127.00)	4,064,345.54	4,212,218.29	6,156,641.40	6,764,208.46	6,944,722.97	7,033,092.34	6,704,324.75
Employee Benefits	3000- 3999		3,923,198.91	7,055,852.74	9,288,243.11	10,273,361.87	14,260,604.80	9,827,146.22	10,391,774.83	10,045,205.16
Books and Supplies	4000- 4999		128,839.78	4,392,111.56	3,932,632.39	1,088,252.86	6,031,328.18	2,135,985.18	1,669,014.39	1,165,719.54
Services	5000- 5999		(1,288,324.06)	10,602,767.61	7,149,425.11	3,177,398.98	4,166,060.83	5,440,277.90	4,092,567.08	3,160,632.51
Capital Outlay	6000- 6999		(235,472.96)	50,833.88	257,621.21	99,080.70	202,528.34	288,246.88	85,939.97	118,770.04
Other Outgo	7000- 7499		19,713.00	19,713.00	301,402.02	410,205.08	168,983.37	659,775.41	135,608.12	(38,676.02)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,496,523.66	41,369,346.91	40,450,997.22	38,099,781.80	49,061,014.40	25,489,889.14	57,798,362.35	38,800,124.14
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	9,936,663.93	2,434,647.45	1,204,324.13	(2,348,893.71)	1,327,634.53	(1,202,199.50)	1,303,151.84	(1,718,708.69)	1,375,488.63
Accounts Receivable	9200-9299	12,565,870.59	2,606,364.21	2,483,902.54	3,388,747.35	203,740.35	1,287,891.92	268,200.38	3,602,412.76	526,713.31
Due From Other Funds	9310	3,604,904.13	0.00	2,603,941.78	(851,806.64)	(965,105.92)	(1,205,723.11)	8,023.35	555,786.45	0.00
Stores	9320	66,675.93	11,530.25	(15,304.75)	23,470.64	(6,597.84)	27,439.96	(32,735.07)	27,951.63	(11,695.93)
Prepaid Expenditures	9330	59,672.00	59,672.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,861.30)
Other Current Assets	9340	0.00	(608,234.33)	(118,363.51)	(84,495.85)	(303,253.11)	(23,482.41)	(13,073.09)	(769.27)	(612.66)
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		26,233,786.58	4,503,979.58	6,158,500.19	127,021.79	256,418.01	(1,116,073.14)	1,533,567.41	2,466,672.88	1,882,032.05
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	27,011,355.64	25,424,210.01	(1,003,306.71)	1,153,637.70	(232,560.81)	(315,139.77)	(534,774.26)	949,439.42	(128,918.25)
Due To Other Funds	9610	12,096,297.59	0.00	2,258,342.68	8,565,525.11	0.00	(134,381.41)	5,025.65	133,546.76	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,589,970.38	2,589,970.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		41,697,623.61	28,014,180.39	1,255,035.97	9,719,162.81	(232,560.81)	(449,521.18)	(529,748.61)	1,082,986.18	(128,918.25)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(15,463,837.03)	(23,510,200.81)	4,903,464.22	(9,592,141.02)	488,978.82	(666,551.96)	2,063,316.02	1,383,686.70	2,010,950.30
E. NET INCREASE/DECREASE (B - C + D)			(11,067,608.37)	(33,414,556.71)	(37,199,447.76)	(32,373,313.13)	24,901,845.63	104,279,480.24	(29,297,554.61)	(30,628,612.48)
F. ENDING CASH (A + E)			130,423,663.64	97,009,106.93	59,809,659.17	27,436,346.04	52,338,191.67	156,617,671.91	127,320,117.30	96,691,504.82
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		96,691,504.82	87,442,670.30	172,062,277.06	149,936,426.31				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,460,062.00	689,793.96	689,793.96	1,551,126.54	0.00		11,161,362.00	11,161,362.00
Property Taxes	8020-8079	24,685,130.81	116,295,019.04	16,597,178.85	1,642,658.77			381,629,220.00	381,629,220.00
Miscellaneous Funds	8080-8099	0.00	(467,730.16)	(636,288.50)	(252,802.92)			(1,440,096.00)	(1,440,096.00)
Federal Revenue	8100-8299	3,059.96	4,107,946.51	98,247.73	7,282,644.81			14,684,639.98	14,684,640.00
Other State Revenue	8300-8599	4,304,231.86	2,960,192.28	6,887,180.64	19,790,686.89			58,899,833.00	58,899,833.00
Other Local Revenue	8600-8799	3,241,226.32	894,352.00	710,385.25	1,995,071.24			17,181,136.02	17,181,136.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00			5,097,843.00	5,097,843.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		33,693,710.95	124,479,573.63	24,346,497.93	32,009,385.33	0.00	0.00	487,213,938.00	487,213,938.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,537,223.29	17,562,362.18	17,493,449.98	18,510,162.20	0.00		189,718,461.00	189,718,461.00
Classified Salaries	2000-2999	7,288,693.24	6,988,691.57	6,939,909.39	14,628,876.05			77,142,597.00	77,142,597.00
Employee Benefits	3000-3999	10,170,074.87	10,228,265.15	10,111,053.39	30,577,644.95			136,152,426.00	136,152,426.00
Books and Supplies	4000-4999	1,778,106.93	2,338,096.26	2,058,187.15	6,805,115.78			33,523,390.00	33,523,390.00
Services	5000-5999	3,608,484.87	4,987,212.80	3,848,021.83	13,495,445.54			62,439,971.00	62,439,971.00
Capital Outlay	6000-6999	32,921.77	129,467.46	97,071.47	752,190.24			1,879,199.00	1,879,199.00
Other Outgo	7000-7499	214,551.62	115,123.90	770,688.48	677,724.02			3,454,812.00	3,454,812.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	8,352,651.00			8,352,651.00	8,352,651.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		40,630,056.59	42,349,219.32	41,318,381.69	93,799,809.78	0.00	0.00	512,663,507.00	512,663,507.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(1,596,133.83)	1,402,794.61	(1,215,484.71)	(2,313,060.46)			(1,346,439.71)	
Accounts Receivable	9200-9299	94,378.17	165,807.41	(12,304.17)	(11,678,701.17)			2,937,153.06	
Due From Other Funds	9310	(660,130.55)	(3,733.25)	63,863.80	(1,304,904.13)			(1,759,788.22)	
Stores	9320	(4,010.90)	(549.79)	21,321.94	(29,894.08)			10,926.06	
Prepaid Expenditures	9330	(2,245.00)	(4,170.00)	(39,376.00)	(6,019.70)			0.00	
Other Current Assets	9340	327.47	(2,517.79)	6,519.28	1,181,477.88			33,522.61	
Lease Receivable	9380	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(2,167,814.64)	1,557,631.19	(1,175,459.86)	(14,151,101.66)	0.00	0.00	(124,626.20)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	144,674.24	(705,211.13)	3,884,077.00	(25,723,428.40)			2,912,699.04	
Due To Other Funds	9610	0.00	(131,260.13)	131,260.13	(12,096,297.59)			(1,268,238.80)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	(95,150.00)	(36,830.00)	(2,457,990.38)			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		144,674.24	(931,621.26)	3,978,507.13	(40,277,716.37)	0.00	0.00	1,644,460.24	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,312,488.88)	2,489,252.45	(5,153,966.99)	26,126,614.71	0.00	0.00	(1,769,086.44)	
E. NET INCREASE/DECREASE (B - C + D)		(9,248,834.52)	84,619,606.76	(22,125,850.75)	(35,663,809.74)	0.00	0.00	(27,218,655.44)	(25,449,569.00)
F. ENDING CASH (A + E)		87,442,670.30	172,062,277.06	149,936,426.31	114,272,616.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								114,272,616.57	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			114,272,616.57	99,580,383.73	60,767,140.04	48,544,303.57	16,882,818.51	18,062,253.71	124,453,974.79	101,094,160.57
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		395,390.00	395,390.00	1,593,804.00	711,702.00	694,215.81	1,596,073.96	694,215.81	689,793.96
Property Taxes	8020- 8079		5,629,952.19	0.00	6,062,169.38	0.00	72,404,741.77	126,101,361.13	21,107,377.48	0.00
Miscellaneous Funds	8080- 8099		186,420.00	0.00	0.00	0.00	0.00	(269,694.42)	0.00	0.00
Federal Revenue	8100- 8299		987,640.25	0.00	518,237.41	201,584.09	177,829.74	28,108.18	7,808.60	1,186,358.80
Other State Revenue	8300- 8599		3,019,950.54	1,595,208.41	3,456,184.24	2,661,069.88	3,455,151.35	2,725,474.37	5,202,708.45	2,969,664.36
Other Local Revenue	8600- 8799		813,181.08	1,051,275.86	1,426,019.85	1,643,683.49	683,576.89	2,348,625.28	927,625.05	1,276,024.86
Interfund Transfers In	8900- 8929		500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			11,532,534.06	3,041,874.27	13,056,414.88	5,218,039.46	77,415,515.56	132,529,948.50	27,939,735.39	6,121,841.98
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		1,543,949.55	15,305,192.31	15,431,930.68	17,029,999.58	17,607,038.76	195,284.46	34,665,488.42	17,785,301.28
Classified Salaries	2000- 2999		(588,375.15)	4,100,924.68	4,250,128.29	6,212,051.22	6,825,086.39	7,007,225.53	7,096,390.23	6,764,663.73
Employee Benefits	3000- 3999		3,955,682.99	7,114,275.20	9,365,149.76	10,358,425.30	14,378,682.60	9,908,514.98	10,477,818.71	10,128,379.46
Books and Supplies	4000- 4999		132,524.60	4,517,725.96	4,045,105.68	1,119,376.89	6,203,824.18	2,197,074.35	1,716,748.21	1,199,059.12
Services	5000- 5999		(1,325,170.12)	10,906,006.73	7,353,898.65	3,268,272.58	4,285,210.15	5,595,869.83	4,209,614.48	3,251,026.59
Capital Outlay	6000- 6999		(242,207.48)	52,287.73	264,989.16	101,914.40	208,320.64	296,490.73	88,397.85	122,166.86
Other Outgo	7000- 7499		24,489.47	24,489.47	374,431.82	509,597.90	209,928.09	819,639.19	168,466.01	(48,047.23)
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	23,554.59	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,500,893.86	42,020,902.08	41,085,634.04	38,623,192.46	49,718,090.81	26,020,099.07	58,422,923.91	39,202,549.81
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(3,082,403.63)	3,068,116.46	(3,387,002.46)	2,903,719.56	(1,427,117.88)	(1,655,728.88)	3,157,771.21	(1,734,110.63)
Accounts Receivable	9200-9299		3,606,970.14	74,410.43	1,477,716.71	2,244,870.97	1,039,170.96	1,955,657.91	2,671,353.95	(92,442.14)
Due From Other Funds	9310		0.00	(7,772.04)	20,188,346.85	(6,914.30)	(757,018.26)	(654,707.10)	1,342,561.29	10,289.16
Stores	9320		8,239.10	28,671.44	3,485.29	(9,337.74)	(64,143.22)	19,186.06	15,750.24	31,586.03
Prepaid Expenditures	9330		49,461.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		(618,626.08)	(64,171.69)	(131,446.93)	(333,624.71)	(3,180.53)	(7,161.11)	2,487.61	(5,377.51)
Lease Receivable	9380		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	(36,358.72)	3,099,254.60	18,151,099.46	4,798,713.78	(1,212,288.93)	(342,753.12)	7,189,924.30	(1,790,055.09)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		20,047,616.91	2,933,470.48	45,143.77	3,059,236.84	110,904.56	(30,180.83)	57,146.32	325,670.04
Due To Other Funds	9610		0.00	0.00	2,299,573.00	(4,191.00)	25,194,796.06	(194,443.94)	9,403.68	(6,824.14)
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		2,639,897.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	22,687,514.32	2,933,470.48	2,344,716.77	3,055,045.84	25,305,700.62	(224,624.77)	66,550.00	318,845.90
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(22,723,873.04)	165,784.12	15,806,382.69	1,743,667.94	(26,517,989.55)	(118,128.35)	7,123,374.30	(2,108,900.99)
E. NET INCREASE/DECREASE (B - C + D)			(14,692,232.84)	(38,813,243.69)	(12,222,836.47)	(31,661,485.06)	1,179,435.20	106,391,721.08	(23,359,814.22)	(35,189,608.82)
F. ENDING CASH (A + E)			99,580,383.73	60,767,140.04	48,544,303.57	16,882,818.51	18,062,253.71	124,453,974.79	101,094,160.57	65,904,551.75
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		65,904,551.75	58,145,263.60	147,524,373.59	130,566,989.38				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,460,062.00	689,793.96	689,793.96	1,551,126.54			11,161,362.00	
Property Taxes	8020-8079	25,672,536.06	120,946,819.86	17,261,066.01	1,708,365.12			396,894,389.00	
Miscellaneous Funds	8080-8099	0.00	(467,730.16)	(636,288.50)	(252,802.92)			(1,440,096.00)	
Federal Revenue	8100-8299	2,978.33	3,998,358.59	95,626.77	7,088,365.27			14,292,896.03	
Other State Revenue	8300-8599	4,326,284.65	2,975,358.86	6,922,467.19	19,892,084.71			59,201,607.01	
Other Local Revenue	8600-8799	3,187,909.98	879,640.41	698,699.81	1,962,253.44			16,898,516.00	
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00			500,000.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	
TOTAL RECEIPTS		34,649,771.02	129,022,241.52	25,031,365.24	31,949,392.16	0.00	0.00	497,508,674.04	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,677,521.02	17,702,861.01	17,633,397.52	18,658,243.43			191,236,208.02	
Classified Salaries	2000-2999	7,354,291.54	7,051,589.85	7,002,368.63	14,760,536.05			77,836,880.99	
Employee Benefits	3000-3999	10,254,283.08	10,312,955.18	10,194,772.91	30,830,827.83			137,279,768.00	
Books and Supplies	4000-4999	1,828,960.79	2,404,965.81	2,117,051.31	6,999,742.10			34,482,159.00	
Services	5000-5999	3,711,687.53	5,129,847.08	3,958,075.24	13,881,415.25			64,225,753.99	
Capital Outlay	6000-6999	33,863.33	133,170.22	99,847.71	773,702.84			1,932,943.99	
Other Outgo	7000-7499	266,537.54	143,018.46	957,426.54	841,936.76			4,291,914.02	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,321,810.41			2,345,365.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		41,127,144.83	42,878,407.61	41,962,939.86	89,068,214.67	0.00	0.00	513,630,993.01	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(2,124,857.63)	2,888,295.61	(795,881.40)	1,420,402.23			(768,797.44)	
Accounts Receivable	9200-9299	1,015,947.40	(293,104.25)	905,312.05	(13,123,972.41)			1,481,891.72	
Due From Other Funds	9310	(900,000.00)	0.00	(359,164.08)	(18,508,603.39)			347,018.13	
Stores	9320	25,106.36	(6,886.99)	29,681.95	(60,895.98)			20,442.54	
Prepaid Expenditures	9330	(3,748.00)	(3,564.75)	(16,261.00)	(25,888.00)			0.00	
Other Current Assets	9340	(10,570.43)	(6,390.37)	109.37	1,163,337.18			(14,615.20)	
Lease Receivable	9380	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(1,998,122.30)	2,578,349.25	(236,203.11)	(29,135,620.37)	0.00	0.00	1,065,939.75	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(600,501.49)	(442,062.07)	195,706.85	(29,354,607.52)			(3,652,456.14)	
Due To Other Funds	9610	(110,706.47)	(178,764.76)	481,335.63	(45,426,181.23)			(17,936,003.17)	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	(5,000.00)	(36,100.00)	(887,436.00)	(1,711,361.41)			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(716,207.96)	(656,926.83)	(210,393.52)	(76,492,150.16)	0.00	0.00	(21,588,459.31)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,281,914.34)	3,235,276.08	(25,809.59)	47,356,529.79	0.00	0.00	22,654,399.06	
E. NET INCREASE/DECREASE (B - C + D)		(7,759,288.15)	89,379,109.99	(16,957,384.21)	(9,762,292.72)	0.00	0.00	6,532,080.09	0.00
F. ENDING CASH (A + E)		58,145,263.60	147,524,373.59	130,566,989.38	120,804,696.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								120,804,696.66	



Newport-Mesa
Unified School District

APPENDIXES

SACS Criteria and Standards

EDUCATION CENTER
NEWPORT – MESA
Unified School District

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: <div>-2.0% to +2.0%</div>

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	16,773.10	16,781.41	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	16,773.10	16,781.41		
1st Subsequent Year (2025-26)	District Regular	16,595.88	16,604.19	.1%	Met
	Charter School	0.00	0.00		
	Total ADA	16,595.88	16,604.19		
2nd Subsequent Year (2026-27)	District Regular	16,527.55	16,535.86	.1%	Met
	Charter School				
	Total ADA	16,527.55	16,535.86		

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.

		Enrollment			Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected	Percent Change	
Current Year (2024-25)	District Regular	17,892.00	17,650.00		
	Charter School				
	Total Enrollment	17,892.00	17,650.00	(1.4%)	Met
1st Subsequent Year (2025-26)	District Regular	17,761.00	17,622.00		
	Charter School				
	Total Enrollment	17,761.00	17,622.00	(.8%)	Met
2nd Subsequent Year (2026-27)	District Regular	17,761.00	17,622.00		
	Charter School				
	Total Enrollment	17,761.00	17,622.00	(.8%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA 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	16,597	17,962	
Charter School			
Total ADA/Enrollment	16,597	17,962	92.4%
Second Prior Year (2022-23)			
District Regular	16,499	17,816	
Charter School			
Total ADA/Enrollment	16,499	17,816	92.6%
First Prior Year (2023-24)			
District Regular	16,626	17,768	
Charter School	0		
Total ADA/Enrollment	16,626	17,768	93.6%
Historical Average Ratio:			92.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.4%

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	16,571	17,650		
Charter School	0			
Total ADA/Enrollment	16,571	17,650	93.9%	Not Met
1st Subsequent Year (2025-26)				
District Regular	16,308	17,622		
Charter School				
Total ADA/Enrollment	16,308	17,622	92.5%	Met
2nd Subsequent Year (2026-27)				
District Regular	16,308	17,622		
Charter School				
Total ADA/Enrollment	16,308	17,622	92.5%	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)

Enrollment decreased from our original projection. The numbers are more aligned in the out years.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	382,497,073.00	392,790,582.00	2.7%	Not Met
1st Subsequent Year (2025-26)	397,350,502.00	408,055,751.00	2.7%	Not Met
2nd Subsequent Year (2026-27)	412,798,067.00	423,931,526.00	2.7%	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)

Property tax revenue came in higher than expected. STRS on behalf was recognized in First Interim.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2021-22)	202,860,714.28	223,266,933.74	90.9%
Second Prior Year (2022-23)	226,757,389.09	256,175,445.35	88.5%
First Prior Year (2023-24)	243,517,214.09	280,953,161.74	86.7%
	Historical Average Ratio:		88.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	3%	3%	3%
	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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)	273,178,526.00	322,678,961.00	84.7%	Not Met
1st Subsequent Year (2025-26)	286,915,153.00	343,351,301.00	83.6%	Not Met
2nd Subsequent Year (2026-27)	289,277,742.00	350,244,945.00	82.6%	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)

One-time restricted funds have been used to supplant unrestricted expenses.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2024-25)	13,885,898.00	14,684,640.00	5.8%	Yes
1st Subsequent Year (2025-26)	14,292,755.00	14,292,897.00	0.0%	No
2nd Subsequent Year (2026-27)	14,732,274.00	14,732,421.00	0.0%	No

Explanation:
(required if Yes)

Increased Property Tax revenue.

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

Current Year (2024-25)	38,337,136.00	58,899,833.00	53.6%	Yes
1st Subsequent Year (2025-26)	39,036,645.00	59,201,607.00	51.7%	Yes
2nd Subsequent Year (2026-27)	40,000,974.00	60,416,725.00	51.0%	Yes

Explanation:
(required if Yes)

Recognition of STRS-on behalf.

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

Current Year (2024-25)	12,565,325.00	17,181,136.00	36.7%	Yes
1st Subsequent Year (2025-26)	14,541,050.00	16,898,516.00	16.2%	Yes
2nd Subsequent Year (2026-27)	14,586,491.00	16,945,997.00	16.2%	Yes

Explanation:
(required if Yes)

Interest revenue has increased and Local support builds throughout the year.

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

Current Year (2024-25)	31,115,267.00	33,523,390.00	7.7%	Yes
1st Subsequent Year (2025-26)	31,416,320.00	34,482,159.00	9.8%	Yes
2nd Subsequent Year (2026-27)	32,730,483.00	35,451,108.00	8.3%	Yes

Explanation:
(required if Yes)

One-time restricted funds have been used to supplant unrestricted expenses.

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

Current Year (2024-25)	55,111,504.00	62,439,971.00	13.3%	Yes
1st Subsequent Year (2025-26)	50,061,597.00	64,225,754.00	28.3%	Yes
2nd Subsequent Year (2026-27)	56,062,213.00	66,030,498.00	17.8%	Yes

Explanation:
(required if Yes)

One-time restricted funds have been used to supplant unrestricted expenses.

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)	64,788,359.00	90,765,609.00	40.1%	Not Met
1st Subsequent Year (2025-26)	67,870,450.00	90,393,020.00	33.2%	Not Met
2nd Subsequent Year (2026-27)	69,319,739.00	92,095,143.00	32.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	86,226,771.00	95,963,361.00	11.3%	Not Met
1st Subsequent Year (2025-26)	81,477,917.00	98,707,913.00	21.1%	Not Met
2nd Subsequent Year (2026-27)	88,792,696.00	101,481,606.00	14.3%	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)

Increased Property Tax revenue.

Explanation:

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

Recognition of STRS-on behalf.

Explanation:

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

Interest revenue has increased and Local support builds throughout the year.

- 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)

One-time restricted funds have been used to supplant unrestricted expenses.

Explanation:

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

One-time restricted funds have been used to supplant unrestricted expenses.

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	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	14,330,342.40	18,601,440.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		19,192,286.00

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)	16.7%	15.4%	15.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.6%	5.1%	5.1%

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)	151,588.00	331,031,612.00	N/A	Met
1st Subsequent Year (2025-26)	(6,653,978.00)	345,696,666.00	1.9%	Met
2nd Subsequent Year (2026-27)	108,655.00	352,601,463.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	100,577,866.00	Met
1st Subsequent Year (2025-26)	85,193,841.00	Met
2nd Subsequent Year (2026-27)	81,081,600.00	Met

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

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

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

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	114,272,616.57	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.)	16,571	16,324	16,324
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):

BL

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)	512,663,507.00	512,892,700.00	519,198,814.00
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)	512,663,507.00	512,892,700.00	519,198,814.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,379,905.21	15,386,781.00	15,575,964.42
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	15,379,905.21	15,386,781.00	15,575,964.42

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)	62,496,716.00	55,880,605.00	55,705,260.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	23,070,000.00	23,080,000.00	23,364,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	85,566,716.00	78,960,605.00	79,069,260.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.69%	15.40%	15.23%
District's Reserve Standard (Section 10B, Line 7):	15,379,905.21	15,386,781.00	15,575,964.42
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)	(81,509,211.00)	(81,699,119.00)	.2%	189,908.00	Met
1st Subsequent Year (2025-26)	(90,044,758.00)	(84,035,714.00)	-6.7%	(6,009,044.00)	Not Met
2nd Subsequent Year (2026-27)	(92,629,043.00)	(86,397,117.00)	-6.7%	(6,231,926.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	4,944,434.00	5,097,843.00	3.1%	153,409.00	Met
1st Subsequent Year (2025-26)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	500,000.00	500,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	8,352,651.00	8,352,651.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	2,299,573.00	2,345,365.00	2.0%	45,792.00	Met
2nd Subsequent Year (2026-27)	2,310,353.00	2,356,518.00	2.0%	46,165.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

The fluctuation in Encroachment is related to the large amount of one-time restricted revenue sources dropping off in the out years.

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

Explanation:

(required if NOT met)

1c. 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)

Total Annual Payments:	10,196,925	10,287,931	10,287,931	10,287,931
Has total annual payment increased over prior year (2023-24)?		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)

The increase in annual payments will be funded by the Bond Interest and Redemption Fund.

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)

Yes

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

No

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

No

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

125,091,331.00

125,091,331.00

0.00

0.00

125,091,331.00

125,091,331.00

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

Actuarial

Actuarial

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

Jun 30, 2023

Jun 30, 2023

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

0.00

0.00

0.00

0.00

0.00

0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

5,547,977.00

5,822,241.00

5,680,518.00

5,964,544.00

5,727,650.00

6,014,033.00

- 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)

2,820,576.00

2,820,576.00

2,961,605.00

2,961,605.00

3,109,685.00

3,109,685.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

141

141

141

141

141

141

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?

No

2	Self-Insurance Liabilities	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs	10,082,596.00	9,093,043.00
	b. Unfunded liability for self-insurance programs	10,082,596.00	9,093,043.00

3	Self-Insurance Contributions	Budget Adoption	
	a. Required contribution (funding) for self-insurance programs	(Form 01CS, Item S7B)	First Interim
	Current Year (2024-25)	2,633,856.00	2,781,545.00
	1st Subsequent Year (2025-26)	2,752,380.00	2,906,714.00
	2nd Subsequent Year (2026-27)	2,876,237.00	3,037,516.00
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2024-25)	2,633,856.00	2,781,545.00
	1st Subsequent Year (2025-26)	2,752,380.00	2,906,714.00
	2nd Subsequent Year (2026-27)	2,876,237.00	3,037,516.00

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,217.1	1,286.6	1,286.6	1,286.6

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:

Sep 17, 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:

Sep 17, 2024

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

Yes

If Yes, date of budget revision board adoption:

Dec 17, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jul 31, 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

Yes

Yes

One Year Agreement

Total cost of salary settlement

11,001,848

0

0

% change in salary schedule from prior year

7.0%

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			

Certificated (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	Yes	Yes
2.	Total cost of H&W benefits	25,990,606	27,550,042	29,203,044
3.	Percent of H&W cost paid by employer	92.4%	92.4%	92.4%
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (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	1,334,691	1,345,369	1,356,132
3.	Percent change in step & column over prior year	.8%	.8%	.8%

Certificated (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

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	897.6	1,106.9	1,106.9	1,106.9

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:

Sep 17, 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:

Sep 17, 2024

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

Yes

If Yes, date of budget revision board adoption:

Dec 17, 2024

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

Yes

Yes

One Year Agreement

Total cost of salary settlement

4,506,978

0

0

% change in salary schedule from prior year

7.0%

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

--	--	--

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	22,360,486	23,702,116	25,124,243
3. Percent of H&W cost paid by employer	92.4%	92.4%	92.4%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

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

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

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	614,500	620,031	625,612
3. Percent change in step & column over prior year	.9%	.9%	.9%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	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?

No

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	145.0	173.0	173.0	173.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Yes	Yes	Yes
1,949,373	0	0
7.0%	0.0%	0.0%

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes
3,494,773	3,704,459	3,926,726
92.4%	92.4%	92.4%
6.0%	6.0%	6.0%

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

265,786	268,178	270,591
.9%	.9%	.9%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

Yes	Yes	Yes
479,278	479,278	479,278

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

0.0%	0.0%	0.0%
------	------	------

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.

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?

Yes

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?

No

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

No

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

No

When 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



Newport-Mesa

Unified School District

APPENDIXES

SACS Interim Certification

EDUCATION CENTER
NEWPORT - MESA
Unified School District

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 17, 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: Julia Lammatao

Telephone: (714) 424-8909

Title: Director, Fiscal Services

E-mail: jlamatao@nmusd.us

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?	X	
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	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	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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