



CUPERTINO UNION
SCHOOL DISTRICT

2024-2025
Second Interim
Financial & SACS Report



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DISTRICT PRIORITIES

1. FUTURE-READY LEARNING

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

2. COMMUNITY-WIDE ENGAGEMENT

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

3. FISCAL RESPONSIBILITY

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

4. SENSE OF BELONGING

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

CUPERTINO UNION SCHOOL DISTRICT
2024-2025
SECOND INTERIM

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

BASIS FOR BUDGET PRESENTATION – BY FUND

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

General Funds (Funds 01-09):

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

Cafeteria Special Revenue Funds (Fund 13):

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

Building Funds (Fund 21, 24):

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

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

The principal revenues and other sources in this fund are:

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

Capital Facilities Fund (Fund 25):

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

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

School Facilities Program (Fund 35):

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

Debt Service Funds (Fund 51):

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

Self-Insurance Funds (Fund 62 & 67):

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

Enterprise Fund (Fund 63):

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

California Department of Education

Standardized Account Code Structures (SACS)

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

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

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

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

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

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

Chart of Accounts

Fund:

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

Location:

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

Resource:

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

Goal:

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

Function:

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

Object:

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

Local Program:

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

Project Year:

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

Cost Center:

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

ADA and Enrollment Historic Data

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

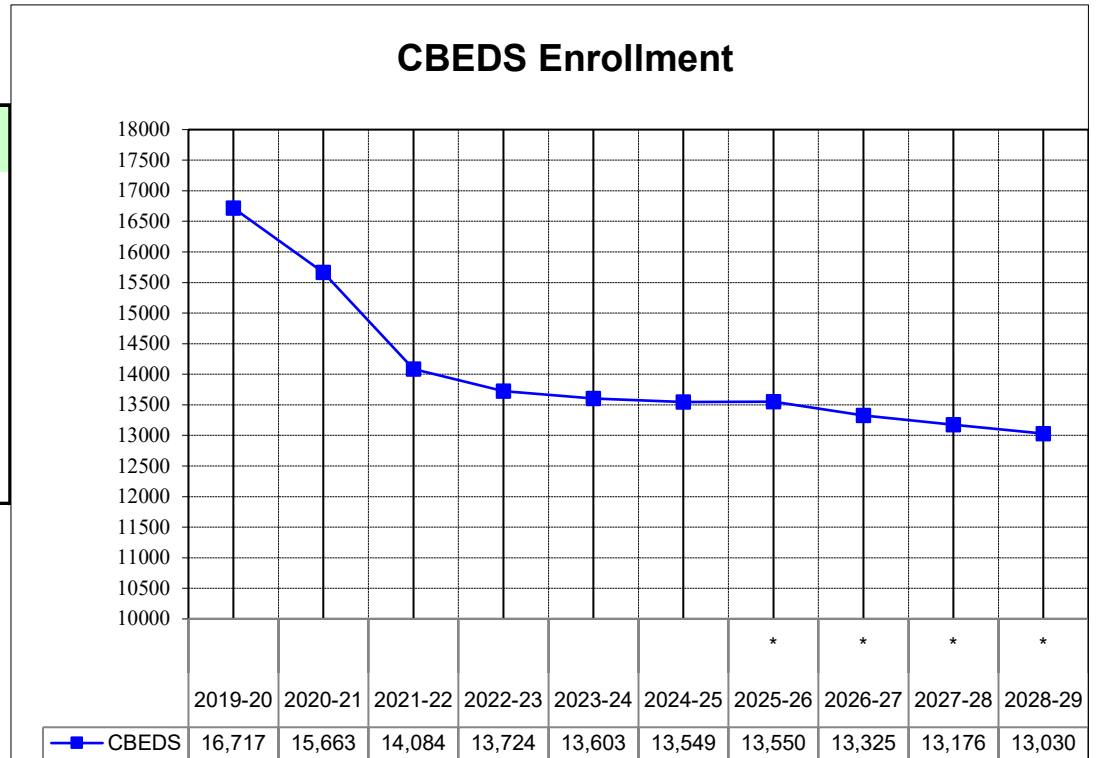
The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 10 years and the estimated enrollment for the next 5 years using the district's conservative demographer's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

CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2019-20 through 2028-29

FISCAL YEAR	CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2019-20	16,717	-3.72%	(646)
2020-21	15,663	-6.30%	(1,054)
2021-22	14,084	-10.08%	(1,579)
2022-23	13,724	-2.56%	(360)
2023-24	13,603	-0.88%	(121)
2024-25	13,549	-0.40%	(54)
2025-26 *	13,550	0.01%	1
2026-27 *	13,325	-1.65%	(224)
2027-28 *	13,176	-2.75%	(373)
2028-29 *	13,030	-3.84%	(520)



* Estimates using the latest 2025 demographer's report

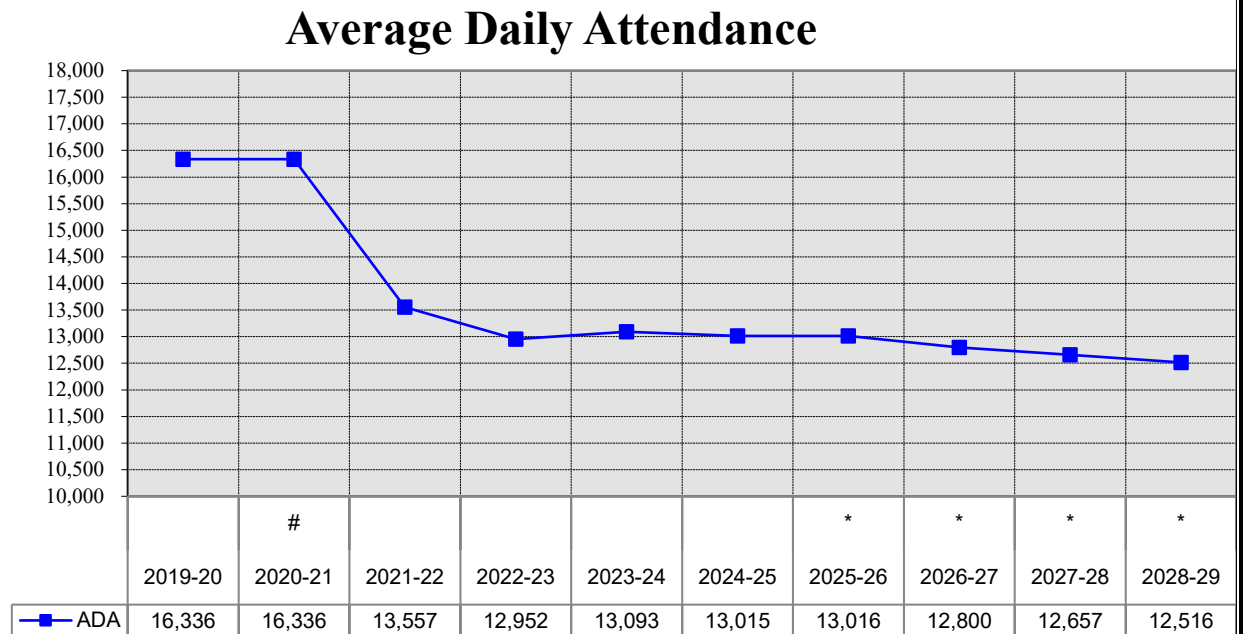
CUPERTINO UNION SCHOOL DISTRICT AVERAGE DAILY ATTENDANCE (ADA) AT P-2

FY 2019-20 through 2028-29

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2019-20	16,336	-3.59%	(609)
2020-21	# 16,336	0.00%	0
2021-22	13,557	-17.01%	(2,779)
2022-23	12,952	-4.46%	(605)
2023-24	13,093	1.09%	141
2024-25	13,015	-0.60%	(78)
2025-26	* 13,016	0.01%	1
2026-27	* 12,800	-1.65%	(215)
2027-28	* 12,657	-2.75%	(358)
2028-29	* 12,516	-3.84%	(500)

2020-2021 Hold Harmless provision

* Estimates using the latest 2025 demographer's report



CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

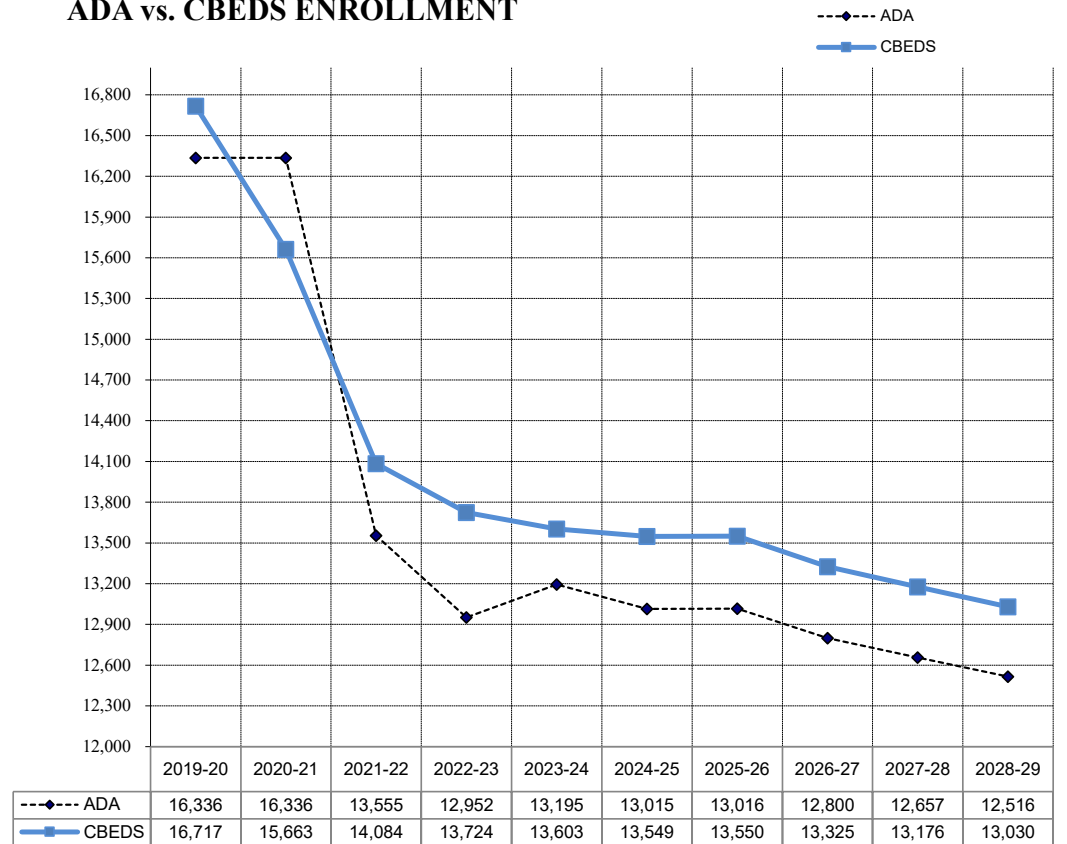
From 2019-20 to 2028-29

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2019-20	16,336	18,281	-1.60%	16,717	-3.72%	98%
2020-21 #	16,336	16,336	-10.64%	15,663	-6.30%	104%
2021-22	13,555	16,330	-0.04%	14,084	-10.08%	96%
2022-23	12,952	15,410	-5.63%	13,724	-2.56%	94%
2023-24	13,195	14,285	-7.30%	13,603	-0.88%	97%
2024-25 *	13,015	13,211	-7.52%	13,549	-0.40%	96%
2025-26 *	13,016	13,190	-0.16%	13,550	0.01%	96%
2026-27 *	12,800	13,190	0.00%	13,325	-1.66%	96%
2027-28 *	12,657	13,130	-0.61%	13,176	-2.75%	96%
2028-29 *	12,516	13,024	-1.26%	13,030	-3.84%	96%

2020-2021 Hold Harmless provision

* Estimates using the latest 2025 demographer's report

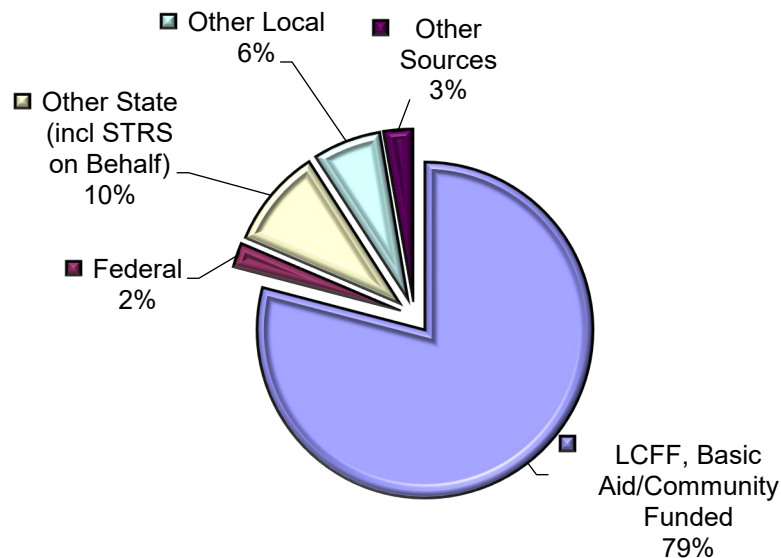
ADA vs. CBEDS ENROLLMENT



General Fund Revenues

2024-2025 Second Interim

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



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

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

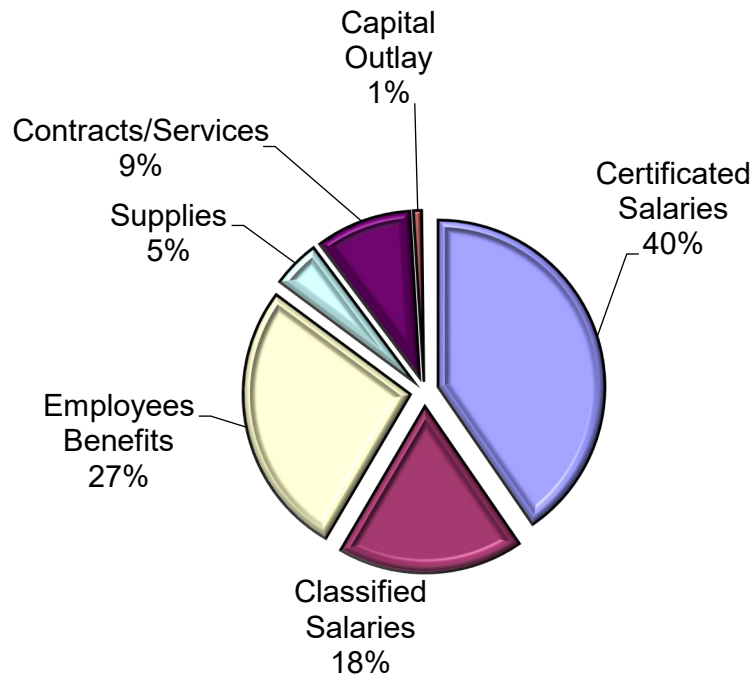
Federal income is a small corner of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor and not the local Board of Education.

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

General Fund Sources	In Millions
LCFF	\$182.0
Federal	\$5.3
State	\$21.9
Other Local	\$14.9
Other Sources	\$6.1
Total Revenue	\$230.2
Beginning Fund Balance	\$59.3
Total General Fund	\$289.5

General Fund Expenditures 2024-2025 Second Interim

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



Most of the expenditures of the District are to pay the salaries and benefits of its employees. It takes people to teach people and in Cupertino Union School District, 85% of the District's budgeted expenditures are for the services of District employees.

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

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

The employee benefits consist of health & welfare and statutory benefits. The health and welfare benefits alone represent 8% of the general fund budget. The statutory benefits include retirements (STRS and PERS), OASDI, Medicare, unemployment, and workers' compensation benefits.

General Fund Sources	In Millions
Certificated Salary	\$105.9
Classified Salary	\$47.3
Employee Benefits	\$70.1
Books & Supplies	\$12.0
Services & Other Operations	\$24.3
Capital Outlay & Other Outgo	\$2.5
Total Expenditure Budget	\$262.1

SECOND INTERIM/FIRST INTERIM 2024-2025	Object Codes	Fund 01 - 1ST	Fund 01 - 2ND	Fund 01 - Diff	Fund 09 - 1ST	Fund 09 - 2ND	Fund 09 - Diff	Sub-Total - 1st	Sub-Total - 2ND	Sub-Total - Diff
		General	General	General	Lottery	Lottery	Lottery	General Fund	General Fund	General Fund
		Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted
REVENUE SOURCES:										
Federal	8100-8299	-	-	-	-	-	-	-	-	-
LCFF - State Aid	8011	4,947,060	4,947,060	-	-	-	-	4,947,060	4,947,060	-
LCFF - Supplemental & Instr material realignment	8011	8,094,644	8,094,644	-	-	-	-	8,094,644	8,094,644	-
LCFF - EPA Entitlement	8012	2,642,280	2,642,280	-	-	-	-	2,642,280	2,642,280	-
LCFF Property Taxes (Other State Restricted)	8021-8097	157,448,235	157,432,000	(16,235)	-	-	-	157,448,235	157,432,000	(16,235)
Charter In-Lieu Property Tax	8096		(72,765)	(72,765)			-		(72,765)	(72,765)
Other State (1160-1163)	8300-8599	-	-	-	-	-	-	-	-	-
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	-	-	2,518,224	2,518,224	-	2,518,224	2,518,224	-
Mandated Block Grant	8550	500,279	500,279	-	-	-	-	500,279	500,279	-
All Other State (CASSP, Transpo Excess)	8590	645,786	645,786	-	-	-	-	645,786	645,786	-
All Other State (STRS on Behalf)	8590	-	-	-	-	-	-	-	-	-
Discretionary Block Grant	8590	-	-	-	-	-	-	-	-	-
Local Revenue	8600-8799	572,829	508,053	(64,776)	-	-	-	572,829	508,053	(64,776)
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	-	-
Sale of Equipment and Supplies	8631	-	-	-	-	-	-	-	-	-
Developer Fees	8681	-	-	-	-	-	-	-	-	-
Interest	8661	2,790,000	2,790,000	-	10,000	12,000	2,000	2,800,000	2,802,000	2,000
Facility Use (Civic Permit & Community Partnerships)	8689	1,450,000	1,450,000	-	-	-	-	1,450,000	1,450,000	-
Transportation Fees	8675	-	-	-	-	-	-	-	-	-
Rental Income	8972	-	-	-	-	-	-	-	-	-
All Other Local	86xx	-	-	-	-	-	-	-	-	-
Other Sources					-	-	-	-	-	-
TOTAL REVENUE		179,091,113	178,937,337	(153,776)	2,528,224	2,530,224	2,000	181,619,337	181,467,561	(151,776)
Other Financing sources/Uses:										
Interfund Transfer In/Out	8919	168,641	172,116	3,475	-	-	-	168,641	172,116	3,475
Other Financing Sources	87xx	-	-	-	-	-	-	-	-	-
Contribution (8980)-Others	8980	(71,843)	(81,045)	(9,202)	-	-	-	(71,843)	(81,045)	(9,202)
Contribution (8980)--Special Education	8980	(33,457,434)	(34,520,893)	(1,063,459)	-	-	-	(33,457,434)	(34,520,893)	(1,063,459)
Contribution (8980)--RRMA	8980	(1,875,975)	(2,922,518)	(1,046,543)	-	-	-	(1,875,975)	(2,922,518)	(1,046,543)
TOTAL TRANSFERS/CONTRIBUTIONS		(35,236,611)	(37,352,340)	(2,115,729)	-	-	-	(35,236,611)	(37,352,340)	(2,115,729)
TOTAL REVENUE incl TRANSFERS		143,854,502	141,584,997	(2,269,505)	2,528,224	2,530,224	2,000	146,382,726	144,115,221	(2,267,505)
EXPENDITURES:										
Certificated Salaries	1000-1999	84,589,634	83,959,470	(630,164)	-	-	-	84,589,634	83,959,470	(630,164)
Classified Salaries	2000-2999	22,318,128	22,889,033	570,905	-	-	-	22,318,128	22,889,033	570,905
Employee Benefits	3000-3999	40,738,343	41,078,896	340,553	-	-	-	40,738,343	41,078,896	340,553
(STRS on Behalf, Resource 7690 only)	3101-3102									
Books and Supplies	4000-4999	5,052,627	3,995,172	(1,057,455)	-	-	-	5,052,627	3,995,172	(1,057,455)
Services & Other	5000-5999	7,638,531	6,876,393	(762,138)	2,528,224	2,530,224	2,000	10,166,755	9,406,617	(760,138)
Capital Outlay	6000-6999	272,541	267,215	(5,326)	-	-	-	272,541	267,215	(5,326)
Direct Cost/Indirect Cost Transfer	7000-7999	(1,515,550)	(1,371,830)	143,720	-	-	-	(1,515,550)	(1,371,830)	143,720
TOTAL EXPENDITURES		159,094,254	157,694,349	(1,399,905)	2,528,224	2,530,224	2,000	161,622,478	160,224,573	(1,397,905)
Net Incr/(Decr) in Fd Bal		(15,239,752)	(16,109,352)	(869,600)	-	-	-	(15,239,752)	(16,109,352)	(869,600)
Actual Beginning Balance - 7/1/2024		31,224,699	31,224,698	(1)	-	-	-	31,224,699	31,224,698	(1)
Ending Fund Balance - 6/30/2025		15,984,947	15,115,346	(869,601)	-	-	-	15,984,947	15,115,346	(869,601)

SECOND INTERIM/FIRST INTERIM 2024-2025	Object Codes	Fund 07 - 1ST	Fund 07 - 2ND	Fund 07 - Diff	Fund 08 - 1ST	Fund 08 - 2ND	Fund 08 - Diff	Sub-Total - 1st	Sub-Total - 2ND	Sub-Total - Diff	Total - 1ST	Total - 2ND	Total - Diff
		Sp. Ed.	Sp. Ed.	Sp. Ed.	Categorical	Categorical	Categorical	General Fund	General Fund	General Fund	Unrestricted/	Unrestricted/	Unrestricted/
		Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted	Restricted
REVENUE SOURCES:													
Federal	8100-8299	3,572,495	3,572,495	-	1,750,646	1,764,479	13,833	5,323,141	5,336,974	13,833	5,323,141	5,336,974	13,833
LCFF - State Aid	8011	-	-	-	-	-	-	-	-	-	4,947,060	4,947,060	-
LCFF - Supplemental & Instr material realignment	8011	-	-	-	-	-	-	-	-	-	8,094,644	8,094,644	-
LCFF - EPA Entitlement	8012	-	-	-	-	-	-	-	-	-	2,642,280	2,642,280	-
LCFF Property Taxes (Other State Restricted)	8021-8097	9,033,761	9,002,212	(31,549)	-	-	-	9,033,761	9,002,212	(31,549)	166,481,996	166,434,212	(47,784)
Charter In-Lieu Property Tax	8096	-	-	-	-	-	-	-	-	-	-	(72,765)	(72,765)
Other State (1160-1163)	8300-8599	-	-	-	-	-	-	-	-	-	-	-	-
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	-	-	1,081,122	1,081,122	-	1,081,122	1,081,122	-	3,599,346	3,599,346	-
Mandated Block Grant	8550	-	-	-	-	-	-	-	-	-	500,279	500,279	-
All Other State (CASSP, Transpo Excess)	8590	1,636,592	1,636,592	-	6,245,705	6,245,705	-	7,882,297	7,882,297	-	8,528,083	8,528,083	-
All Other State (STRS on Behalf)	8590	-	-	-	9,293,508	9,293,508	-	9,293,508	9,293,508	-	9,293,508	9,293,508	-
Discretionary Block Grant	8590	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenue	8600-8799	162,495	155,682	(6,813)	-	696,776	696,776	162,495	852,458	689,963	735,324	1,360,511	625,187
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Equipment and Supplies	8631	-	-	-	-	-	-	-	-	-	-	-	-
Developer Fees	8681	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8661	-	-	-	-	-	-	-	-	-	2,800,000	2,802,000	2,000
Facility Use (Civic Permit & Community Partnerships)	8689	-	-	-	-	-	-	-	-	-	1,450,000	1,450,000	-
Transportation Fees	8675	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	8972	-	-	-	-	-	-	-	-	-	-	-	-
All Other Local	86xx	-	-	-	8,252,984	9,236,601	983,617	8,252,984	9,236,601	983,617	8,252,984	9,236,601	983,617
Other Sources		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		14,405,343	14,366,981	(38,362)	26,623,965	28,318,191	1,694,226	41,029,308	42,685,172	1,655,864	222,648,645	224,152,733	1,504,088
Other Financing sources/Uses:													
Interfund Transfer In/Out	8919	-	-	-	6,851,774	5,914,434	(937,340)	6,851,774	5,914,434	(937,340)	7,020,415	6,086,550	(933,865)
Other Financing Sources	87xx	-	-	-	-	-	-	-	-	-	-	-	-
Contribution (8980)-Others	8980	-	-	-	-	-	-	-	-	-	(71,843)	(81,045)	(9,202)
Contribution (8980)--Special Education	8980	33,457,434	34,520,893	1,063,459	-	-	-	33,457,434	34,520,893	1,063,459	-	-	-
Contribution (8980)--RRMA	8980	-	-	-	1,947,818	3,003,563	1,055,745	1,947,818	3,003,563	1,055,745	71,843	81,045	9,202
TOTAL TRANSFERS/CONTRIBUTIONS		33,457,434	34,520,893	1,063,459	8,799,592	8,917,997	118,405	42,257,026	43,438,890	1,181,864	7,020,415	6,086,550	(933,865)
TOTAL REVENUE incl TRANSFERS		47,862,777	48,887,874	1,025,097	35,423,557	37,236,188	1,812,631	83,286,334	86,124,062	2,837,728	229,669,060	230,239,283	570,223
EXPENDITURES:													
Certificated Salaries	1000-1999	14,985,917	15,195,945	(210,028)	6,879,184	6,774,408	(104,776)	21,865,101	21,970,353	105,252	106,454,735	105,929,823	(524,912)
Classified Salaries	2000-2999	14,490,131	14,822,291	(332,160)	9,492,408	9,543,567	51,159	23,982,539	24,365,858	383,319	46,300,667	47,254,891	954,224
Employee Benefits	3000-3999	12,705,773	13,273,582	(567,809)	6,638,524	6,452,653	(185,871)	19,344,297	19,726,235	381,938	60,082,640	60,805,131	722,491
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	9,293,508	9,293,508	-	9,293,508	9,293,508	-	9,293,508	9,293,508	-
Books and Supplies	4000-4999	752,553	746,179	6,374	6,577,312	7,309,969	732,657	7,329,865	8,056,148	726,283	12,382,492	12,051,320	(331,172)
Services & Other	5000-5999	5,020,630	5,024,155	(3,525)	9,096,556	9,900,782	804,226	14,117,186	14,924,937	807,751	24,283,941	24,331,554	47,613
Capital Outlay	6000-6999	-	-	-	1,569,894	1,700,846	130,952	1,569,894	1,700,846	130,952	1,842,435	1,968,061	125,626
Direct Cost/Indirect Cost Transfer	7000-7999	357,259	347,755	9,504	1,519,250	1,513,764	(5,486)	1,876,509	1,861,519	(14,990)	360,959	489,689	128,730
TOTAL EXPENDITURES		48,312,263	49,409,907	(1,097,644)	51,066,636	52,489,497	1,422,861	99,378,899	101,899,404	2,520,505	261,001,377	262,123,977	1,122,600
Net Incr/(Decr) in Fd Bal		(449,486)	(522,033)	72,547	(15,643,079)	(15,253,309)	389,770	(16,092,565)	(15,775,342)	317,223	(31,332,317)	(31,884,694)	(552,377)
Actual Beginning Balance - 7/1/2024		1,719,324	1,719,324	-	26,374,838	26,374,839	1	28,094,162	28,094,163	1	59,318,861	59,318,861	-
Ending Fund Balance - 6/30/2025		1,269,838	1,197,291	72,547	10,731,759	11,121,530	389,771	12,001,597	12,318,821	317,224	27,986,544	27,434,167	(552,377)

SECOND INTERIM 2024-2025	Object	Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
		General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
	Codes	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
REVENUE SOURCES:									
Federal	8100-8299		-	-	3,572,495	1,764,479	5,336,974	5,336,974	2.32%
LCFF - State Aid	8011	4,947,060	-	4,947,060	-	-	-	4,947,060	2.15%
LCFF - Supplemental	8011	8,094,644	-	8,094,644	-	-	-	8,094,644	3.52%
LCFF - EPA Entitlement	8012	2,642,280	-	2,642,280	-	-	-	2,642,280	1.15%
LCFF Property Taxes (Other State Restricted)	8021-8044	157,432,000	-	157,432,000	9,002,212	-	9,002,212	166,434,212	72.29%
Charter In-Lieu Property Tax	8096	(72,765)		(72,765)			-	(72,765)	-0.03%
Other State (1160-1163)	8300-8599		-	-	-		-	-	0.00%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,518,224	2,518,224	-	1,081,122	1,081,122	3,599,346	1.56%
Mandated Block Grant	8550	500,279	-	500,279	-	-	-	500,279	0.22%
All Other State (CASSP, Transpo Excess)	8590	645,786	-	645,786	1,636,592	6,245,705	7,882,297	8,528,083	3.70%
All Other State (STRS on Behalf)	8590		-	-	-	9,293,508	9,293,508	9,293,508	4.04%
Discretionary Block Grant	8590		-	-	-		-	-	0.00%
Local Revenue	8600-8799		-	-	155,682	696,776	852,458	852,458	0.37%
MAA/LEA-Medi Cal	8699		-	-	-	-	-	-	0.00%
Sale of Equipment and Supplies	8631	160,542	-	160,542	-	-	-	160,542	0.07%
Developer Fees	8681		-	-	-	-	-	-	0.00%
Interest	8661	2,790,000	12,000	2,802,000	-	-	-	2,802,000	1.22%
Facility Use (Civic Permit & Community Partnerships)	8689	1,450,000	-	1,450,000	-	-	-	1,450,000	0.63%
Transportation Fees	8675		-	-	-	-	-	-	0.00%
Other Transfers	8782	24,872		24,872				24,872	0.01%
Rental Income	8972		-	-	-	-	-	-	0.00%
All Other Local	86xx	322,639	-	322,639	-	9,236,601	9,236,601	9,559,240	4.15%
Other Sources			-	-	-		-	-	0.00%
TOTAL REVENUE		178,937,337	2,530,224	181,467,561	14,366,981	28,318,191	42,685,172	224,152,733	97.36%
Other Financing sources/Uses:									
Interfund Transfer In/Out	8919	172,116	-	172,116	-	5,914,434	5,914,434	6,086,550	2.64%
Other Financing Sources	87xx		-	-	-		-	-	0.00%
Contribution (8980)-Others	8980	(81,045)	-	(81,045)	-		-	(81,045)	-0.04%
Contribution (8980)--Special Education	8980	(34,520,893)	-	(34,520,893)	34,520,893		34,520,893	-	0.00%
Contribution (8980)--RRMA	8980	(2,922,518)	-	(2,922,518)	-	3,003,563	3,003,563	81,045	0.04%
TOTAL TRANSFERS/CONTRIBUTIONS		(37,352,340)	-	(37,352,340)	34,520,893	8,917,997	43,438,890	6,086,550	2.64%
TOTAL REVENUE incl TRANSFERS		141,584,997	2,530,224	144,115,221	48,887,874	37,236,188	86,124,062	230,239,283	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	83,959,470	-	83,959,470	15,195,945	6,774,408	21,970,353	105,929,823	40.41%
Classified Salaries	2000-2999	22,889,033	-	22,889,033	14,822,291	9,543,567	24,365,858	47,254,891	18.03%
Employee Benefits	3000-3999	41,078,896	-	41,078,896	13,273,582	6,452,653	19,726,235	60,805,131	23.20%
(STRS on Behalf, Resource 7690 only)	3101-3102			-		9,293,508	9,293,508	9,293,508	3.55%
Books and Supplies	4000-4999	3,995,172	-	3,995,172	746,179	7,309,969	8,056,148	12,051,320	4.60%
Services & Other	5000-5999	6,876,393	2,530,224	9,406,617	5,024,155	9,900,782	14,924,937	24,331,554	9.28%
Capital Outlay	6000-6999	267,215	-	267,215	-	1,700,846	1,700,846	1,968,061	0.75%
Direct Cost/Indirect Cost Transfer	7000-7999	(1,371,830)	-	(1,371,830)	347,755	1,513,764	1,861,519	489,689	0.19%
TOTAL EXPENDITURES		157,694,349	2,530,224	160,224,573	49,409,907	52,489,497	101,899,404	262,123,977	100.00%
Net Incr/(Decr) in Fd Bal		(16,109,352)	-	(16,109,352)	(522,033)	(15,253,309)	(15,775,342)	(31,884,694)	
Actual Beginning Balance - 7/1/2024		31,224,698	-	31,224,698	1,719,324	26,374,839	28,094,163	59,318,861	
Ending Fund Balance - 6/30/2025		15,115,346	-	15,115,346	1,197,291	11,121,530	12,318,821	27,434,167	

SECOND INTERIM 2024-2025	Object	Fund 13	Fund 21	Fund 25	Fund 35	Fund 62	Fund 63			
		Cafeteria	Building	Developer	School Facilities	Self-Funded	Enterprise	TOTAL	GRAND TOTAL	
	Codes			Fee	Fund	Insurance	Fund	OTHER FUNDS	ALL FUNDS	
REVENUE SOURCES:										
Federal	8100-8299	1,336,517						1,336,517	6,673,491	2.65%
LCFF - State Aid	8011							-	4,947,060	1.96%
LCFF - Supplemental	8011							-	8,094,644	3.21%
LCFF - EPA Entitlement	8012							-	2,642,280	1.05%
LCFF Property Taxes (Other State Restricted)	8021-8044							-	166,434,212	66.09%
Charter In-Lieu Property Tax	8096									
Other State (1160-1163)	8300-8599	7,000,000			-			7,000,000	7,000,000	2.78%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560							-	3,599,346	1.43%
Mandated Block Grant	8550							-	500,279	0.20%
All Other State (CASSP, Transpo Excess)	8590	-	-					-	8,528,083	3.39%
All Other State (STRS on Behalf)	8590	-	-					-	9,293,508	3.69%
Discretionary Block Grant	8590	-	-					-	-	0.00%
Local Revenue	8600-8799	6,000	6,720,814				-	6,726,814	7,579,272	3.01%
MAA/LEA-Medi Cal	8699							-	-	0.00%
Sale of Equipment and Supplies	8631							-	160,542	0.06%
Developer Fees	8681			1,177,780				1,177,780	1,177,780	0.47%
Interest	8661	100,000	246,277	186,321	-	12	-	532,610	3,334,610	1.32%
Facility Use (Civic Permit & Community Partnerships)	8689							-	1,450,000	0.58%
Transportation Fees	8675							-	-	0.00%
Other Transfers	8782									
Rental Income	8972						-	-	-	0.00%
All Other Local	86xx	8,000	-			2,295,644	2,451,805	4,755,449	14,314,689	5.68%
Other Sources						-	-	-	-	0.00%
TOTAL REVENUE		8,450,517	6,967,091	1,364,101	-	2,295,656	2,451,805	21,529,170	245,729,796	97.58%
Other Financing sources/Uses:										
Interfund Transfer In/Out	8919							-	6,086,550	2.42%
Other Financing Sources	87xx							-	-	0.00%
Contribution (8980)-Others	8980							-	(81,045)	-0.03%
Contribution (8980)--Special Education	8980							-	-	0.00%
Contribution (8980)--RRMA	8980							-	81,045	0.03%
TOTAL TRANSFERS/CONTRIBUTIONS		-	-	-		-	-	-	6,086,550	2.42%
TOTAL REVENUE incl TRANSFERS		8,450,517	6,967,091	1,364,101	-	2,295,656	2,451,805	21,529,170	251,816,346	100.00%
EXPENDITURES:										
Certificated Salaries	1000-1999	-	-	-		-	115,970	115,970	106,045,793	33.09%
Classified Salaries	2000-2999	3,468,798	80,001	-	200	-	1,343,489	4,892,488	52,147,379	16.27%
Employee Benefits	3000-3999	1,641,070	41,691	-	73	-	753,072	2,435,906	63,241,037	19.73%
(STRS on Behalf, Resource 7690 only)	3101-3102							-	9,293,508	2.90%
Books and Supplies	4000-4999	4,125,200	105,797	33,500	7,416		152,376	4,424,289	16,475,609	5.14%
Services & Other	5000-5999	569,941	584,958	475,057	25,738	2,295,656	15,121	3,966,471	28,298,025	8.83%
Capital Outlay	6000-6999	552,783	32,113,282	427,762	3,003,894	-		36,097,721	38,065,782	11.88%
Direct Cost/Indirect Cost Transfer	7000-7999	376,792	5,914,434	-		-	172,116	6,463,342	6,953,031	2.17%
TOTAL EXPENDITURES		10,734,584	38,840,163	936,319	3,037,321	2,295,656	2,552,144	58,396,187	320,520,164	100.00%
Net Incr/(Decr) in Fd Bal		(2,284,067)	(31,873,072)	427,782	(3,037,321)	-	(100,339)	(36,867,017)	(68,703,818)	
Actual Beginning Balance - 7/1/2024		7,269,638	35,159,116	5,074,703	10,159,070		100,339	57,762,866	117,081,727	
Ending Fund Balance - 6/30/2025		4,985,571	3,286,044	5,502,485	7,121,749	-	-	20,895,849	48,377,909	

GENERAL FUND	2024-2025 Adopted Budget			2024-2025 First Interim			2024-2025 Second Interim		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1	33,620,512	28,464,730	62,085,242	31,224,699	28,094,162	59,318,861	31,224,699	28,094,162	59,318,861
Total Revenue	180,983,015	39,608,176	220,591,191	181,619,337	41,029,308	222,648,645	181,467,561	42,685,172	224,152,733
Total Contributions & Encroachments	(36,000,457)	36,000,457	-	(35,405,252)	35,405,252	-	(37,524,456)	37,524,456	-
Total Transfers In /Other Sources	189,190	5,407,921	5,597,111	168,641	6,851,774	7,020,415	172,116	5,914,434	6,086,550
Grand Total Revenue	145,171,748	81,016,554	226,188,302	146,382,726	83,286,334	229,669,060	144,115,221	86,124,062	230,239,283
Total Expenditures	161,320,959	93,062,024	254,382,983	161,622,478	99,378,899	261,001,377	160,224,573	101,899,404	262,123,977
Total Transfers Out/Other Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	161,320,959	93,062,024	254,382,983	161,622,478	99,378,899	261,001,377	160,224,573	101,899,404	262,123,977
Revenue Less Expenditures	(16,149,211)	(12,045,470)	(28,194,681)	(15,239,752)	(16,092,565)	(31,332,317)	(16,109,352)	(15,775,342)	(31,884,694)
Total Estimated Ending Balance - June 30	17,471,301	16,419,260	33,890,561	15,984,947	12,001,597	27,986,544	15,115,347	12,318,820	27,434,167
COMPONENTS OF ENDING BALANCE									
Revolving Cash	\$75,000			\$75,000			\$8,000		
Stores (Warehouse)	\$84,053			\$84,053			\$84,053		
Prepaid Expenditures	\$208,000			\$208,000			\$208,000		
Total Working Capital	\$367,053	\$0	\$367,053	\$367,053	\$0	\$367,053	\$300,053	\$0	\$300,053
Restricted:									
Categorical Programs Balance		16,419,260	\$16,419,260		12,001,597	12,001,597		12,318,821	12,318,821
Assigned:									
Programs Carryovers			-						
Other Assigned	-		-	-					
	-		-	-					
	-		-	-					
Unassigned/Unappropriated:									
Additional Reserve for Future Downturn (3%)	7,664,189		7,664,189	7,630,041		7,830,041	7,905,719		7,905,719
Add'l Board Reserve for Economic Uncertainties*** (up to 7%)	9,440,059		9,440,059	7,787,853		7,787,853	6,909,574		6,909,574
Additional Reserve for Future Downturn									
Unassigned/Unappropriated Amount			-			-			-
* Unrestricted Funds: General Fund and Lottery									
** Restricted Funds: Special Education, Federal and Categorical Programs									
*** Board Policy 3100									
Total Estimated Ending Balance - June 30			33,890,561			27,986,544			27,434,167

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

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
UNAUDITED BEGINNING FUND BALANCE, 7/1	\$ 59,318,861	\$ 27,434,167	\$ 22,635,187	\$ 17,378,009	\$ 16,569,360
REVENUE					
LCFF SOURCE 8010-8099	182,045,431	189,917,031	198,182,211	206,860,650	215,973,011
FEDERAL REVENUES 8100-8299	5,336,974	13,493,800	5,193,800	5,193,800	5,193,800
STATE REVENUE 8300-8599	21,921,216	21,206,846	21,395,544	21,603,472	21,813,632
LOCAL REVENUE 8600-8799	14,849,112	14,912,939	14,861,878	14,791,670	14,791,670
OTHER FINANCING 8900-8999	6,086,550	8,109,543	8,319,701	8,565,359	8,757,764
TOTAL REVENUE	230,239,283	247,640,160	247,953,134	257,014,950	266,529,876
EXPENDITURES					
CERTIFICATED SALARIES	105,929,823	105,466,819	104,869,560	106,129,486	107,408,311
CLASSIFIED SALARIES	47,254,891	46,171,397	46,513,979	46,992,393	47,477,983
EMPLOYEE BENEFITS	70,098,639	71,601,470	73,330,734	76,666,832	79,678,174
BOOKS & SUPPLIES	12,051,320	8,871,854	8,297,992	7,854,372	7,920,697
SERVICES & OTHER OPERATING	24,331,554	19,605,126	19,778,434	19,760,904	19,348,813
CAPITAL OUTLAY	1,968,061	731,027	750,327	750,327	750,327
OTHER OUTGO	866,481	866,481	866,481	866,481	866,481
OTHER OUTGO - TRANSFER OF INDIRECT COSTS	(376,792)	(875,034)	(1,197,195)	(1,197,195)	(1,197,195)
TOTAL EXPENDITURES	262,123,977	252,439,140	253,210,312	257,823,599	262,253,589
REVENUE LESS EXPENDITURES	(31,884,694)	(4,798,980)	(5,257,178)	(808,649)	4,276,287
ESTIMATED ENDING FUND BALANCE	27,434,167	22,635,187	17,378,009	16,569,360	20,845,647
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	300,053	300,053	300,053	300,053	300,053
Restricted Categorical Program's Carryover	12,318,821	7,625,637	6,461,986	5,886,951	5,976,583
3% Reserve for Economic Uncertainties	7,863,719	7,486,145	7,509,633	7,646,577	7,778,202
Additional Board Reserve/Unrestricted Assigned	6,951,574	7,223,315	3,106,337	2,735,779	6,790,809
Total Reserve	14,815,293	14,709,460	10,615,970	10,382,356	14,569,011
Reserve Total %	5.65%	5.83%	4.19%	4.03%	5.56%
Unassigned Fund Balance	0	0	0	0	0

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Narratives	Fund 01 Projection# 25053
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CombinedSalaries and Benefits:

An additional 2% salary adjustment effective January 1, 2025 was added during First Interim. At Adopted Budget, this 2% was accounted for in the ending fund balance under Unrestricted Assigned Reserves. The 3% salary adjustment that was effective July 1, 2024 was already included in Adopted Budget.

A 2% salary adjustment effective July 1, 2025 has been added to the projection for 2025-2026.

An additional 3% Health & Welfare adjustment effective January 1, 2025 was added at First Interim for the 2025 Plan Year. An ongoing 10% Health & Welfare adjustment is assumed in future plan years (2026+) due to the volatility of the health care system.

FTE Counts:

As of First Interim, 37.8755 vacant FTE's were removed from First Interim for a total projected savings of \$2.49m. (This included removing vacancies from 11/1/24-6/30/25)

As of Second Interim, the total vacant FTE's were reduced to 14.604 thus reducing the total projected savings down to \$583k. (This included removing vacancies from 2/1/25-6/30/25)

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Unrestricted

First Interim:

PGE On Bill Financing Loans for the LED light projects was added for 24-25 in the amount of \$502k annually through 2034.

First Payment on the Solar Loan Lease of \$168,000 was added for June, 2025.

Second Interim:

Student/Staff Devices to be moved to future Bond Fund (IT) -\$1,026,800

Changes in Future Years:

Staffing Adjustment, Certificated Retirement Savings 25-26 20 FTE, 26-27 9 FTE, 27-28 5 FTE, 28-29 5 FTE

Staffing Adjustment, Certificated FTE Decreases 25-26 -5.6 FTE Middle School, -5.5 Other Certificated SPED SDC & RSP = -11.1 Total FTE Decreases

Staffing Adjustment, Certificated FTE Increases 25-26 +4 FTE TK implementation, +14 FTE 1st-3rd grade Class Size Reductions = +18 Total FTE Increases

Staffing Adjustment, Classified Retirement Savings 25-26 7 FTE, 26-27 7 FTE, 27-28 7 FTE, 28-29 7 FTE

Staffing Adjustment, Classified FTE Decreases 25-26 -17.19 FTE

Staffing Adjustment, Classified FTE Increases 25-26 +4 FTE TK implementation

One-time Inflation Reduction Act (IRA) Federal Revenues 25-26 +\$8,300,000

Payments on the Solar Lease beginning in July, 2025 - June, 2029 will be paid out of the future Bond Fund. 25-26 \$2,745,611, 26-27 \$10,043,088, 27-28 \$2,276,161, 28-29 \$2,372,057

Payments on the Solar Lease beginning in July, 2029 will be paid out of the General Fund 29-30 \$2,457,544 through November, 2043 until the Lease is paid in full.

PG & E Savings from Solar generation: 25-26 \$2,561,837, 26-27 \$2,689,928, 27-28 \$2,824,425, 28-29 \$2,824,425.

Routine Restricted Maintenance Account will be reduced by -\$1,092,960 in 25-26 to bring it back into balance with the required 3% funding level per State requirements.

Routine Restricted Maintenance Account will be fully covered by Fund 21 Building Fund beginning in 25-26.

Important Notes:

The MYP Assumptions are just assumptions at this time. Assumptions will always be reviewed and adjusted at each Interim Period and Adopted Budget.

The Fiscal Stabilization Plan is being submitted with the District's understanding that the Board will have on-going opportunities to revisit and revise the plan as deemed necessary and appropriate to meet its reserve requirements.

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Restricted

The following resources are projected to have year end balances that will carryover into 2025-2026:

ELOP

Educator Effectiveness

Lottery: Instructional Materials

CA Community Schools Partnership Act - Planning Grant

Mental Health-Related Services

Arts, Music, and Instructional Materials Discretionary Block Grant

Arts and Music in Schools (AMS) - Funding Guarantee and Accountability Act (Prop 28)

Other Restricted Local

Total \$12,318,821.00

Important Notes:

The MYP Assumptions are just assumptions at this time. Assumptions will always be reviewed and adjusted at each Interim Period and Adopted Budget.

The Fiscal Stabilization Plan is being submitted with the District's understanding that the Board will have on-going opportunities to revisit and revise the plan as deemed necessary and appropriate to meet its reserve requirements.

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Combined	Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$230,239,283.00	\$247,640,159.55	\$247,953,134.00	\$257,014,950.49	\$266,529,876.23
1. LCFF/Revenue Limit Sources (8010-8099)	182,045,431.00	189,917,031.00	198,182,211.00	206,860,650.01	215,973,010.96
2. Federal Revenues (8100-8299)	5,336,974.00	13,493,800.00	5,193,800.00	5,193,800.00	5,193,800.00
3. Other State Revenues (8300-8599)	21,921,216.00	21,206,846.37	21,395,543.95	21,603,472.28	21,813,632.10
4. Other Local Revenues (8600-8799)	14,849,112.00	14,912,938.76	14,861,878.33	14,791,669.61	14,791,669.61
5. Other Financing Sources					
a. Transfers In (8900-8929)	6,086,550.00	8,109,543.42	8,319,700.72	8,565,358.59	8,757,763.56
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	0.00	0.00
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$262,123,977.00	\$252,439,139.76	\$253,210,311.72	\$257,823,599.42	\$262,253,589.08
1. Certificated Salaries (1000-1999)	105,929,823.00	105,466,818.55	104,869,559.88	106,129,485.75	107,408,310.50
2. Classified Salaries (2000-2999)	47,254,891.00	46,171,397.32	46,513,978.67	46,992,392.52	47,477,982.58
3. Employee Benefits (3000-3999)	70,098,639.00	71,601,469.89	73,330,734.38	76,666,831.89	79,678,173.81
4. Books and Supplies (4000-4999)	12,051,320.00	8,871,853.88	8,297,992.11	7,854,371.91	7,920,696.56
5. Services and Other Operating Expenditures (5000-5999)	24,331,554.00	19,605,125.96	19,778,433.68	19,760,904.35	19,348,812.63
6. Capital Outlay (6000-6999)	1,968,061.00	731,027.00	750,327.00	750,327.00	750,327.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	866,481.00	866,481.00	866,481.00	866,481.00	866,481.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(376,792.00)	(875,033.84)	(1,197,195.00)	(1,197,195.00)	(1,197,195.00)
9. Other Financing Uses					
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(31,884,694.00)	(4,798,980.21)	(5,257,177.72)	(808,648.93)	4,276,287.15

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Combined					Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$105,929,823.00</u>	<u>\$105,466,818.55</u>	<u>\$104,869,559.88</u>	<u>\$106,129,485.75</u>	<u>\$107,408,310.50</u>
a. Base Salaries	105,929,823.00	105,929,823.00	105,466,818.55	104,869,559.88	106,129,485.75
b. Step & Column Adjustment	---	1,597,875.36	1,557,105.76	1,548,146.87	1,567,045.75
c. Cost-of-Living Adjustment	---	1,876,288.26	0.00	0.00	0.00
d. Other Adjustment	---	(3,937,168.07)	(2,154,364.43)	(288,221.00)	(288,221.00)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$47,254,891.00</u>	<u>\$46,171,397.32</u>	<u>\$46,513,978.67</u>	<u>\$46,992,392.52</u>	<u>\$47,477,982.58</u>
a. Base Salaries	47,254,891.00	47,254,891.00	46,171,397.32	46,513,978.67	46,992,392.52
b. Step & Column Adjustment	---	685,701.10	689,330.13	694,468.85	701,645.06
c. Cost-of-Living Adjustment	---	637,127.89	0.00	0.00	0.00
d. Other Adjustment	---	(2,406,322.67)	(346,748.78)	(216,055.00)	(216,055.00)
3. Employee Benefits (3000-3999)	70,098,639.00	71,601,469.89	73,330,734.38	76,666,831.89	79,678,173.81

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Combined	Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$70,098,639.00	\$71,601,469.89	\$73,330,734.38	\$76,666,831.89	\$79,678,173.81
a. State Teachers' Retirement System, STRS (3101-3102)	28,960,140.00	28,875,474.20	28,757,795.91	28,991,007.40	29,227,708.90
b. Public Employees' Retirement System, PERS (3201-3202)	12,145,082.00	12,025,267.06	12,158,554.59	12,731,681.07	12,729,224.45
c. OASDI/Medicare/Alternative (3301-3302)	5,278,674.00	5,192,827.30	5,211,714.41	5,268,598.04	5,326,333.90
d. Health and Welfare Benefits (3401-3402)	20,928,826.00	22,749,616.47	24,448,900.24	26,890,158.78	29,577,429.19
e. State Unemployment Insurance (3501-3502)	75,625.00	74,861.32	74,736.23	75,594.60	76,465.82
f. Workers' Compensation Insurance (3601-3602)	2,710,292.00	2,683,423.54	2,679,033.00	2,709,792.00	2,741,011.55
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$70,098,639.00	\$71,601,469.89	\$73,330,734.38	\$76,666,831.89	\$79,678,173.81
j. Total Certificated (Sum Objects 3XX1)	45,937,630.00	47,063,081.34	47,790,526.71	49,578,265.25	51,485,987.16
k. Total Classified (Sum Objects 3XX2)	24,161,009.00	24,538,388.55	25,540,207.67	27,088,566.64	28,192,186.65

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Combined					Fund 01 Projection# 25053
Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(31,884,694.00)	(4,798,980.21)	(5,257,177.72)	(808,648.93)	4,276,287.15	
D. FUND BALANCE						
1. Beginning Fund Balance (9791-9795)	59,318,861.00	27,434,167.00	22,635,186.79	17,378,009.07	16,569,360.14	
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$27,434,167.00</u>	<u>\$22,635,186.79</u>	<u>\$17,378,009.07</u>	<u>\$16,569,360.14</u>	<u>\$20,845,647.29</u>	
a. Nonspendable (9710-9719)	300,053.00	300,053.00	300,053.00	300,053.00	300,053.00	
b. Restricted (9740)	12,318,821.00	7,625,637.44	6,461,985.96	5,886,951.47	5,976,583.46	
c. Committed						
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00	
d. Assigned						
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00	
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties (9789)	7,863,719.31	7,486,145.00	7,509,633.29	7,646,576.80	7,778,201.65	
2. Unassigned/Unappropriated (9790)	6,951,573.69	7,223,351.35	3,106,336.82	2,735,778.87	6,790,809.18	

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Combined					Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
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E. AVAILABLE RESERVES

1. From Components of Ending Fund Balance

a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	7,863,719.31	7,486,145.00	7,509,633.29	7,646,576.80	7,778,201.65
c. Unassigned/Unappropriated (9790)	6,951,573.69	7,223,351.35	3,106,336.82	2,735,778.87	6,790,809.18
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00

2. Special Reserve Fund - Noncapital Outlay (Fund 17)

a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00

3. Total Available Reserves - by Amount

\$14,815,293.00	\$14,709,496.35	\$10,615,970.11	\$10,382,355.67	\$14,569,010.83
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4. Total Available Reserves - by Percent

5.65%	5.83%	4.19%	4.03%	5.56%
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F. RECOMMENDED RESERVES

1. Calculating the Reserves

a. Expenditures and Other Financing Uses [Sum Lines B1-B10]	262,123,977.00	252,439,139.76	253,210,311.72	257,823,599.42	262,253,589.08
b. Plus: Special Education Pass-through Funds	0.00	0.00	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses [Line F1a plus line F1b]	262,123,977.00	252,439,139.76	253,210,311.72	257,823,599.42	262,253,589.08
d. Reserve Standard Percentage Level	3.00%	3.00%	3.00%	3.00%	3.00%
e. Reserve Standard - By Percent [Line F1c times F1d]	7,863,719.31	7,573,174.19	7,596,309.35	7,734,707.98	7,867,607.67
f. Reserve Standard - By Amount	0.00	0.00	0.00	0.00	0.00
g. Reserve Standard [Greater of F1e or F1f]	7,863,719.31	7,573,174.19	7,596,309.35	7,734,707.98	7,867,607.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)	MET	MET	MET	MET	MET

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Unrestricted	Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	<u>\$144,115,221.00</u>	<u>\$161,407,686.58</u>	<u>\$160,324,678.91</u>	<u>\$167,751,953.41</u>	<u>\$175,824,480.20</u>
1. LCFF/Revenue Limit Sources (8010-8099)	173,043,219.00	180,914,819.00	189,179,999.00	197,858,438.01	206,970,798.96
2. Federal Revenues (8100-8299)	0.00	8,300,000.00	0.00	0.00	0.00
3. Other State Revenues (8300-8599)	3,664,289.00	3,651,792.15	3,656,632.78	3,667,241.16	3,679,809.43
4. Other Local Revenues (8600-8799)	4,760,053.00	4,823,879.76	4,772,819.33	4,702,610.61	4,702,610.61
5. Other Financing Sources					
a. Transfers In (8900-8929)	172,116.00	172,116.00	172,116.00	172,116.00	172,116.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	(37,524,456.00)	(36,454,920.33)	(37,456,888.20)	(38,648,452.37)	(39,700,854.80)
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	<u>\$160,224,573.00</u>	<u>\$161,513,483.23</u>	<u>\$164,418,205.15</u>	<u>\$167,985,567.85</u>	<u>\$171,637,825.04</u>
1. Certificated Salaries (1000-1999)	83,959,470.00	86,580,328.71	87,360,235.65	88,382,418.19	89,419,933.46
2. Classified Salaries (2000-2999)	22,889,033.00	22,010,610.69	22,121,474.03	22,234,000.32	22,348,214.50
3. Employee Benefits (3000-3999)	41,078,896.00	42,890,942.62	44,718,450.08	46,953,609.84	49,089,804.47
4. Books and Supplies (4000-4999)	3,995,172.00	4,111,831.02	4,222,850.45	4,339,401.13	4,465,243.77
5. Services and Other Operating Expenditures (5000-5999)	9,406,617.00	7,024,385.19	7,099,809.94	7,180,753.37	7,419,243.84
6. Capital Outlay (6000-6999)	267,215.00	267,215.00	267,215.00	267,215.00	267,215.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	866,481.00	866,481.00	866,481.00	866,481.00	866,481.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	(2,238,311.00)	(2,238,311.00)	(2,238,311.00)	(2,238,311.00)	(2,238,311.00)
9. Other Financing Uses					
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE	(16,109,352.00)	(105,796.65)	(4,093,526.24)	(233,614.44)	4,186,655.16

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Unrestricted					Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$83,959,470.00</u>	<u>\$86,580,328.71</u>	<u>\$87,360,235.65</u>	<u>\$88,382,418.19</u>	<u>\$89,419,933.46</u>
a. Base Salaries	83,959,470.00	83,959,470.00	86,580,328.71	87,360,235.65	88,382,418.19
b. Step & Column Adjustment	---	1,293,142.07	1,298,704.94	1,310,403.54	1,325,736.27
c. Cost-of-Living Adjustment	---	1,510,412.64	0.00	0.00	0.00
d. Other Adjustment	---	(182,696.00)	(518,798.00)	(288,221.00)	(288,221.00)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$22,889,033.00</u>	<u>\$22,010,610.69</u>	<u>\$22,121,474.03</u>	<u>\$22,234,000.32</u>	<u>\$22,348,214.50</u>
a. Base Salaries	22,889,033.00	22,889,033.00	22,010,610.69	22,121,474.03	22,234,000.32
b. Step & Column Adjustment	---	320,213.14	326,918.34	328,581.29	330,269.18
c. Cost-of-Living Adjustment	---	192,839.55	0.00	0.00	0.00
d. Other Adjustment	---	(1,391,475.00)	(216,055.00)	(216,055.00)	(216,055.00)
3. Employee Benefits (3000-3999)	41,078,896.00	42,890,942.62	44,718,450.08	46,953,609.84	49,089,804.47

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Unrestricted	Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$41,078,896.00	\$42,890,942.62	\$44,718,450.08	\$46,953,609.84	\$49,089,804.47
a. State Teachers' Retirement System, STRS (3101-3102)	15,605,521.00	16,089,451.54	16,234,260.85	16,423,951.63	16,616,479.61
b. Public Employees' Retirement System, PERS (3201-3202)	5,951,003.00	5,819,148.46	5,871,109.60	6,117,858.23	6,086,855.61
c. OASDI/Medicare/Alternative (3301-3302)	3,091,158.00	3,070,848.46	3,092,085.09	3,117,528.68	3,143,352.91
d. Health and Welfare Benefits (3401-3402)	14,484,200.00	15,932,620.00	17,525,882.00	19,278,470.20	21,206,317.22
e. State Unemployment Insurance (3501-3502)	52,827.00	53,693.78	54,134.50	54,696.07	55,266.04
f. Workers' Compensation Insurance (3601-3602)	1,894,187.00	1,925,180.38	1,940,978.04	1,961,105.03	1,981,533.08
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$41,078,896.00	\$42,890,942.62	\$44,718,450.08	\$46,953,609.84	\$49,089,804.47
j. Total Certificated (Sum Objects 3XX1)	29,223,297.00	30,855,192.11	32,175,393.86	33,675,535.57	35,288,912.27
k. Total Classified (Sum Objects 3XX2)	11,855,599.00	12,035,750.51	12,543,056.22	13,278,074.27	13,800,892.20

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Unrestricted				Fund 01 Projection# 25053
Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	(16,109,352.00)	(105,796.65)	(4,093,526.24)	(233,614.44)	4,186,655.16
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	31,224,698.00	15,115,346.00	15,009,549.35	10,916,023.11	10,682,408.67
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$15,115,346.00</u>	<u>\$15,009,549.35</u>	<u>\$10,916,023.11</u>	<u>\$10,682,408.67</u>	<u>\$14,869,063.83</u>
a. Nonspendable (9710-9719)	300,053.00	300,053.00	300,053.00	300,053.00	300,053.00
b. Restricted (9740)	0.00	0.00	0.00	0.00	0.00
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	7,863,719.31	7,486,145.00	7,509,633.29	7,646,576.80	7,778,201.65
2. Unassigned/Unappropriated (9790)	6,951,573.69	7,223,351.35	3,106,336.82	2,735,778.87	6,790,809.18

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Unrestricted					Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	7,863,719.31	7,486,145.00	7,509,633.29	7,646,576.80	7,778,201.65
c. Unassigned/Unappropriated (9790)	6,951,573.69	7,223,351.35	3,106,336.82	2,735,778.87	6,790,809.18
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	0.00	0.00	0.00	0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	0.00	0.00	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00
3. Total Available Reserves - by Amount	<u>\$14,815,293.00</u>	<u>\$14,709,496.35</u>	<u>\$10,615,970.11</u>	<u>\$10,382,355.67</u>	<u>\$14,569,010.83</u>

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Restricted					Fund 01 Projection# 25053
Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5	
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c]	\$86,124,062.00	\$86,232,472.97	\$87,628,455.09	\$89,262,997.08	\$90,705,396.03	
1. LCFF/Revenue Limit Sources (8010-8099)	9,002,212.00	9,002,212.00	9,002,212.00	9,002,212.00	9,002,212.00	
2. Federal Revenues (8100-8299)	5,336,974.00	5,193,800.00	5,193,800.00	5,193,800.00	5,193,800.00	
3. Other State Revenues (8300-8599)	18,256,927.00	17,555,054.22	17,738,911.17	17,936,231.12	18,133,822.67	
4. Other Local Revenues (8600-8799)	10,089,059.00	10,089,059.00	10,089,059.00	10,089,059.00	10,089,059.00	
5. Other Financing Sources						
a. Transfers In (8900-8929)	5,914,434.00	7,937,427.42	8,147,584.72	8,393,242.59	8,585,647.56	
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00	
c. Contributions (8980-8999)	37,524,456.00	36,454,920.33	37,456,888.20	38,648,452.37	39,700,854.80	
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10]	\$101,899,404.00	\$90,925,656.53	\$88,792,106.57	\$89,838,031.57	\$90,615,764.04	
1. Certificated Salaries (1000-1999)	21,970,353.00	18,886,489.84	17,509,324.23	17,747,067.56	17,988,377.04	
2. Classified Salaries (2000-2999)	24,365,858.00	24,160,786.63	24,392,504.64	24,758,392.20	25,129,768.08	
3. Employee Benefits (3000-3999)	29,019,743.00	28,710,527.27	28,612,284.30	29,713,222.05	30,588,369.34	
4. Books and Supplies (4000-4999)	8,056,148.00	4,760,022.86	4,075,141.66	3,514,970.78	3,455,452.79	
5. Services and Other Operating Expenditures (5000-5999)	14,924,937.00	12,580,740.77	12,678,623.74	12,580,150.98	11,929,568.79	
6. Capital Outlay (6000-6999)	1,700,846.00	463,812.00	483,112.00	483,112.00	483,112.00	
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	0.00	0.00	0.00	0.00	
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	1,861,519.00	1,363,277.16	1,041,116.00	1,041,116.00	1,041,116.00	
9. Other Financing Uses						
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00	0.00	
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00	
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE	(15,775,342.00)	(4,693,183.56)	(1,163,651.48)	(575,034.49)	89,631.99	

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Restricted					Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Salary Details					
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	<u>\$21,970,353.00</u>	<u>\$18,886,489.84</u>	<u>\$17,509,324.23</u>	<u>\$17,747,067.56</u>	<u>\$17,988,377.04</u>
a. Base Salaries	21,970,353.00	21,970,353.00	18,886,489.84	17,509,324.23	17,747,067.56
b. Step & Column Adjustment	---	304,733.29	258,400.82	237,743.33	241,309.48
c. Cost-of-Living Adjustment	---	365,875.62	0.00	0.00	0.00
d. Other Adjustment	---	(3,754,472.07)	(1,635,566.43)	0.00	0.00
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	<u>\$24,365,858.00</u>	<u>\$24,160,786.63</u>	<u>\$24,392,504.64</u>	<u>\$24,758,392.20</u>	<u>\$25,129,768.08</u>
a. Base Salaries	24,365,858.00	24,365,858.00	24,160,786.63	24,392,504.64	24,758,392.20
b. Step & Column Adjustment	---	365,487.96	362,411.79	365,887.56	371,375.88
c. Cost-of-Living Adjustment	---	444,288.34	0.00	0.00	0.00
d. Other Adjustment	---	(1,014,847.67)	(130,693.78)	0.00	0.00
3. Employee Benefits (3000-3999)	29,019,743.00	28,710,527.27	28,612,284.30	29,713,222.05	30,588,369.34

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Restricted	Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details					
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$29,019,743.00	\$28,710,527.27	\$28,612,284.30	\$29,713,222.05	\$30,588,369.34
a. State Teachers' Retirement System, STRS (3101-3102)	13,354,619.00	12,786,022.66	12,523,535.06	12,567,055.77	12,611,229.29
b. Public Employees' Retirement System, PERS (3201-3202)	6,194,079.00	6,206,118.60	6,287,444.99	6,613,822.84	6,642,368.84
c. OASDI/Medicare/Alternative (3301-3302)	2,187,516.00	2,121,978.84	2,119,629.32	2,151,069.36	2,182,980.99
d. Health and Welfare Benefits (3401-3402)	6,444,626.00	6,816,996.47	6,923,018.24	7,611,688.58	8,371,111.97
e. State Unemployment Insurance (3501-3502)	22,798.00	21,167.54	20,601.73	20,898.53	21,199.78
f. Workers' Compensation Insurance (3601-3602)	816,105.00	758,243.16	738,054.96	748,686.97	759,478.47
g. OPEB, Allocated (3701-3702)	0.00	0.00	0.00	0.00	0.00
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	0.00	0.00	0.00	0.00
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$29,019,743.00	\$28,710,527.27	\$28,612,284.30	\$29,713,222.05	\$30,588,369.34
j. Total Certificated (Sum Objects 3XX1)	16,714,333.00	16,207,889.23	15,615,132.85	15,902,729.68	16,197,074.89
k. Total Classified (Sum Objects 3XX2)	12,305,410.00	12,502,638.04	12,997,151.45	13,810,492.37	14,391,294.45

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Restricted				Fund 01 Projection# 25053
Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
C. NET INCREASE (DECREASE) IN FUND BALANCE	(15,775,342.00)	(4,693,183.56)	(1,163,651.48)	(575,034.49)	89,631.99
D. FUND BALANCE					
1. Beginning Fund Balance (9791-9795)	28,094,163.00	12,318,821.00	7,625,637.44	6,461,985.96	5,886,951.47
2. Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$12,318,821.00</u>	<u>\$7,625,637.44</u>	<u>\$6,461,985.96</u>	<u>\$5,886,951.47</u>	<u>\$5,976,583.46</u>
a. Nonspendable (9710-9719)	0.00	0.00	0.00	0.00	0.00
b. Restricted (9740)	12,318,821.00	7,625,637.44	6,461,985.96	5,886,951.47	5,976,583.46
c. Committed					
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	0.00	0.00	0.00	0.00	0.00
d. Assigned					
1. Other Assignments (9780)	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties (9789)	0.00	0.00	0.00	0.00	0.00
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Restricted					Fund 01 Projection# 25053
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Description (Object Range) [Sum Detail]	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
E. AVAILABLE RESERVES					
1. From Components of Ending Fund Balance					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements (9750)	---	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---	---
3. Total Available Reserves - by Amount	\$---	\$---	\$---	\$---	\$---
4. Total Available Reserves - by Percent	---%	---%	---%	---%	---%

Cupertino Union 43-69419-0000000	Multiyear Projection 2024-2025 Second Interim MYP with 2% Assumptions	Fund 01 Projection# 25053
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Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
State Rates					
State Categorical COLA	1.0700%	2.4300%	3.5200%	3.6300%	3.4900%
California CPI	2.8500%	2.9200%	2.7000%	2.7600%	2.9000%
California Lottery - Base	\$191.00	\$191.00	\$191.00	\$191.00	\$191.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Mandate Block Grant	1.0700%	2.4300%	3.5200%	3.6300%	3.4900%
Interest Rate Trend for 10-Year Treasuries	4.3900%	4.4900%	4.4100%	4.3000%	4.3000%
Applied Change Rate		2.2779%	-1.7817%	-2.4943%	0.0000%
STRS Rate Change	19.1000%	19.1000%	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
PERS Rate Change	27.0500%	27.4000%	27.5000%	28.5000%	28.2000%
Applied Change Rate		1.2939%	0.3650%	3.6364%	-1.0526%
Federal COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Local Rates					
LCFF Sources - State Aid, Current Year	\$13,041,704.00	\$13,041,704.00	\$13,041,704.00	\$13,041,704.00	\$13,041,704.00
LCFF Sources - Education Protection Account, Current Year	\$2,642,280.00	\$2,642,280.00	\$2,642,280.00	\$2,642,280.00	\$2,642,280.00
LCFF Sources - Local Revenue	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$(72,765.00)	\$(72,765.00)	\$(72,765.00)	\$(72,765.00)	\$(72,765.00)
Certificated Staff Step & Column	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%
Certificated COLA	0.0000%	2.0000%	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.5000%	1.5000%	1.5000%	1.5000%	1.5000%
Classified COLA	0.0000%	2.0000%	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Local Rates					
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%
Classified Health & Welfare Percent Change	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Average Cash Balance	\$20,000,000.00	\$20,000,000.00	\$20,000,000.00	\$20,000,000.00	\$20,000,000.00
Applied Change Rate		0.0000%	0.0000%	0.0000%	0.0000%
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
User-defined Rates and Values					
Description (Object range)	2024-25 Base Year	2025-26 Year 2	2026-27 Year 3	2027-28 Year 4	2028-29 Year 5
Other Adjustments					
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Cupertino
Union
School
District

Fiscal Stabilization Plan 2024-2025 Second Interim

Revenue/Transfers In	2024-2025	2025-2026	2026-2027	2027-2028
Interfund Transfer from Fund 21 Building Fund	\$0	\$0	\$0	\$0
Inflation Reduction Act	\$0	\$8,300,000	\$0	\$0
Total Net Additional Revenues	\$0	\$8,300,000	\$0	\$0
Reduction in Force (RIF)	2024-2025	2025-2026	2026-2027	2027-2028
Staffing Adjustment, Certificated FTE Decreases -5.6 FTE (Middle School)	\$0	-\$700,000	\$0	\$0
Staffing Adjustment, Certificated FTE Decreases -5.5 FTE (Other)	\$0	-\$579,812	\$0	\$0
Staffing Adjustment, Classified FTE Decreases -17.19 FTE (Various)	\$0	-\$1,325,436	\$0	\$0
Total FTE Decreases 28.29	\$0	-\$2,605,248	\$0	\$0
Increase in Force	2024-2025	2025-2026	2026-2027	2027-2028
Staffing Adjustment, Classified FTE Increases +4 (TK)	\$0	\$150,016	\$0	\$0
Staffing Adjustment, Certificated FTE Increases +18 FTE (TK & Class Size Reduction)	\$0	\$2,250,000	\$0	\$0
Total FTE Increases +22	\$0	\$2,400,016	\$0	\$0
Total Staffing Changes	\$0	-\$205,232	\$0	\$0

Unrestricted Deficit Spending	2024-2025	2025-2026	2026-2027	2027-2028
Total Unrestricted Revenues & Other Financing Uses	\$144,115,221	\$161,407,687	\$160,324,679	\$167,751,953
Total Unrestricted Expenditures & Other Financing Uses	\$160,224,573	\$161,513,483	\$164,418,205	\$167,985,568
Total Deficit Spending	-\$16,109,352	-\$105,797	-\$4,093,526	-\$233,614
Available Reserves	\$14,815,293	\$14,709,496	\$10,615,970	\$10,382,356
Allowable Amount of Deficit Spending (33.3% of available reserves)	-\$4,933,493	-\$4,898,262	-\$3,535,118	-\$3,457,324
Amount over	-\$11,175,859	\$4,792,466	-\$558,408	\$3,223,710

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 reserves² as a percentage of total expenditures and other financing uses³ in any of the current fiscal year or two subsequent fiscal years.

Combined Fund Balance	2024-2025	2025-2026	2026-2027	2027-2028
Projected Ending Fund Balance	\$27,434,167	\$22,635,187	\$17,378,009	\$16,569,360
Reserve for Economic Uncertainties 3% State Required	\$7,863,719	\$7,486,145	\$7,509,633	\$7,646,577
Reserve for Board Policy 3100 up to 7%	\$6,951,574	\$7,223,351	\$3,106,337	\$2,735,779
Total Available Reserves	\$14,815,293	\$14,709,496	\$10,615,970	\$10,382,356
	5.65%	5.83%	4.19%	4.03%

As Of: 2/1/25

Important Note: This Fiscal Stabilization Plan is being submitted with the District's understanding that the Board will have on-going opportunities to revisit and revise the plan as deemed necessary and appropriate to meet its reserve requirements.

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS					
			1985-2024 Cumulative Grants	2024-2025 Grant	Grand Total
SCHOOL SITE					
Instructional Materials/Staff Development	\$	1,437,624	\$		\$ 1,437,624
Grants for Teacher Initiated Projects		302,122		2,000	304,122
School Libraries		192,927			192,927
Arts & Technology Funds		1,658,227			1,658,227
Visual & Performing Arts		2,322,325		87,020	2,409,345
K-3 Classroom Music Funds		1,197,402			1,197,402
Whole Child Material		18,000			18,000
Middle School Music		125,000			125,000
Middle School Cooking Materials		15,000		15,000	30,000
Great Schools Week		44,966			44,966
School Safety Grant		6,800			6,800
School Literacy Books		93,000			93,000
STEM - Segdwick		0		1,200	1,200
Portrait of a Learner		0		25,000	25,000
TK Materials (Tinkerboxes)		10,500			10,500
Total School Grants		7,423,893		130,220	7,554,113
DISTRICTWIDE					
Arts		253,000			253,000
After School Sports		0		40,000	40,000
CUSD 25		248,723			248,723
Disaster Preparedness Training		34,700			34,700
Diversity Staff Development/Literature		30,000			30,000
Guided Learning Center Pilot		180,000			180,000
Instructional Media Support		120,000			120,000
Classroom Books		175,000			175,000
Leadership Training		42,500			42,500
Language Arts Curriculum Development		85,000			85,000
4-5 Music Program		4,591,000			4,591,000
Parent Education		51,000			51,000
Physical Education Support		117,000			117,000
Summer Institutes		451,000			451,000
Science		352,200			352,200
Staff Development		57,000			57,000
RAFT memberships for teachers		9,000			9,000
Technology		496,500			496,500
District Math & Literacy Program		27,000			27,000
Classroom Support		18,000			18,000
Information Literacy Resource Teacher		214,000			214,000
Teacher Workshops in writing		32,000			32,000
Math Initiative		157,621			157,621
Innovator Award		37,000			37,000
Materials for Special Edu		7,000			7,000
Literacy		8,200			8,200
Mandarin Immersion Program		84,002			84,002
Mental Health Training - Speaker		2,000			2,000
Miscellaneous		16,300		2,646	18,946
School specific grants		5,500			5,500
Special Olympics		0		3,600	3,600
STEAM		300,000			300,000
Teachers Computer Monitor for Remote Teaching		46,000			46,000
Total District Grants	\$	8,248,246	\$	46,246	\$ 8,294,492
TOTAL ALL GRANTS	\$	15,672,139	\$	176,466	\$ 15,848,605

CUPERTINO UNION SCHOOL DISTRICT						
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS						
2024-25 2nd Interim Budget FTE Report						
			2024-25	2024-25	2024-25	
			Adopted	1st Interim	2nd Interim	
	Object	Description	Budget FTE	Budget FTE	Budget FTE	Difference between 1st & 2nd interim
Fund 01- General Fund						
	01-1110	Regular Teachers	549.800	550.800	551.150	0.350
	01-1170	Classroom Support Teacher	27.800	24.800	25.300	0.500
	01-1180	Home Study Teacher	1.000	0.000	0.000	0.000
	01-1230	Counselors	11.000	10.000	10.000	0.000
	01-1240	Psychologists	8.450	7.150	8.450	1.300
	01-1250	Nurses	0.750	0.000	0.000	0.000
	01-1310	Superintendent	1.000	1.000	1.000	0.000
	01-1320	Assistant Superintendent	2.300	2.300	2.300	0.000
	01-1330	Directors	9.700	9.200	9.200	0.000
	01-1340	Principals	23.000	23.000	23.000	0.000
	01-1341	Teacher/Principal on Special Assignment	1.000	0.000	0.000	0.000
	01-1350	Assistant Principals	8.000	8.000	8.000	0.000
	01-1910	Other Certificated Salaries	0.500	0.500	0.500	0.000
	01-1930	Inst. Coaches	1.000	0.000	0.000	0.000
	Total 1000s		645.3000	636.7500	638.9000	2.150
	01-2110	Instr'l Assistants - Classroom	28.32500	33.13900	35.57700	2.438
	01-2210	School Technology Specialist	0.25000	18.62500	18.62500	0.000
	01-2220	SLM Tech	8.51300	8.43800	8.12500	-0.313
	01-2230	Maint & Operations	73.10000	68.22500	68.22500	0.000
	01-2240	Mental Health Therapist	7.26829	7.26829	7.26829	0.000
	01-2250	Lic Voc. Nurse	0.00000	0.00000	0.00000	0.000
	01-2270	Transportation - Regular Personnel	33.75000	30.25000	31.12500	0.875
	01-2310	Assistant Superintendent	0.80000	0.80000	0.80000	0.000
	01-2320	Director	3.75000	3.75000	3.75000	0.000
	01-2330	Manager/Coordinator	5.20000	5.20000	5.20000	0.000
	01-2340	Supervisor	1.00000	0.00000	1.00000	1.000
	01-2350	Bond Project Administrator	0.00000	0.00000	0.00000	0.000
	01-2370	Confidential Admin Secretary	4.00000	4.00000	4.00000	0.000
	01-2410	Clerical & Office	93.25000	89.25000	92.25000	3.000
	01-2420	Special Program Coordinator	2.12500	5.12500	8.37500	3.250
	01-2910	Noon Aide	16.80050	13.69400	14.30050	0.607
	01-2930	Comm Eng and Resource	0.62500	0.00000	0.00000	0.000
	Total 2000s		278.75679	287.76429	298.62079	10.85650
	Total Fund 01		924.05679	924.51429	937.52079	13.007
Fund 07 - Special Education						
	07-1114	Teacher on Special Assignment	2.000	2.000	2.000	0.000

CUPERTINO UNION SCHOOL DISTRICT						
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS						
2024-25 2nd Interim Budget FTE Report						
			2024-25	2024-25	2024-25	
			Adopted	1st Interim	2nd Interim	
	Object	Description	Budget FTE	Budget FTE	Budget FTE	Difference between 1st & 2nd interim
	07-1140	Special Education Teachers	58.250	56.850	57.800	0.950
	07-1150	Speech Pathologists	25.000	26.000	27.600	1.600
	07-1170	Classroom Support Teacher	15.600	16.200	17.200	1.000
	07-1240	Psychologists	10.550	9.850	10.550	0.700
	07-1250	Nurses	1.100	1.100	1.100	0.000
	07-1330	Directors	1.500	1.500	1.500	0.000
	07-1341	Principal on Special Assignment	0.000	0.000	0.000	0.000
	07-1360	Coordinators	5.000	4.850	5.000	0.150
	07-1910	Other Certificated	1.000	1.000	1.000	0.000
	07-1930	Inst Coach	0.000	0.000	0.000	0.000
	Total 1000s		120.000	119.350	123.750	4.400
	07-2130	Instr'l Assistants - Classroom	184.589	181.837	195.404	13.567
	07-2240	Mental Health Therapist	3.000	6.000	6.640	0.640
	07-2250	Lic Voc. Nurse	0.000	0.000	0.000	0.000
	07-2280	Occupational Therapist	6.000	6.000	8.250	2.250
	07-2330	Manager	1.000	1.000	1.000	0.000
	07-2340	Supervisor	12.000	12.000	11.000	-1.000
	07-2410	Clerical & Office	5.300	5.300	5.300	0.000
	07-2990	Other - Classified	2.501	2.501	2.501	0.000
	Total 2000s		214.390	214.638	230.095	15.457
	Total Fund 07		334.390	333.988	353.845	19.857
	Fund 08 - Categorical Programs					
	08-1110	Regular Teacher	13.00000	13.00000	13.00000	0.000
	08-1170	Classroom Support Teacher	17.00000	21.00000	20.00000	-1.000
	08-1180	Home Study Teacher	0.00000	0.00000	0.00000	0.000
	08-1250	Nurses	4.15000	4.90000	4.90000	0.000
	08-1330	Director	2.00000	1.50000	1.50000	0.000
	08-1341	Principal on Special Assign	0.00000	0.00000	0.00000	0.000
	08-1360	Manager/Coordinator	2.00000	2.05000	1.90000	-0.150
	08-1930	Instructional Coaches	7.00000	7.00000	7.00000	0.000
	Total 1000s		45.15000	49.45000	48.30000	-1.15000
	08-2110	Instr'l Assistants - Classroom	37.26200	38.95000	35.38700	-3.563
	08-2130	Instr'l Assistants	1.87500	1.50000	0.37500	-1.125
	08-2210	School Technology Specialist	1.56300	1.31300	1.31300	0.000
	08-2220	SLM Tech	5.49000	5.56500	5.87800	0.313
	08-2230	Maintenance & Operations	33.40000	38.27500	38.27500	0.000
	08-2240	Mental Health Therapist	4.54471	4.54471	2.90471	-1.640
	08-2250	Lic Voc. Nurse	10.00000	11.00000	11.00000	0.000

CUPERTINO UNION SCHOOL DISTRICT						
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS						
2024-25 2nd Interim Budget FTE Report						
			2024-25	2024-25	2024-25	
			Adopted	1st Interim	2nd Interim	
	Object	Description	Budget FTE	Budget FTE	Budget FTE	Difference between 1st & 2nd interim
	08-2270	Transportation	1.50000	1.50000	1.50000	0.000
	08-2310	Assistant Superintendent	0.20000	0.20000	0.20000	0.000
	08-2320	Directors	0.25000	0.25000	0.25000	0.000
	08-2330	Managers	2.80000	2.80000	2.80000	0.000
	08-2340	Supervisors	0.00000	0.00000	0.00000	0.000
	08-2370	Confidential Admin Secy	0.00000	0.00000	0.00000	0.000
	08-2410	Clerical & Office - Personnel	8.20000	9.20000	10.01300	0.813
	08-2420	Categorical Program Coordinator	1.56300	1.68800	1.68800	0.000
	08-2930	Engagement & Comm Res Spec	0.62500	1.00000	1.00000	0.000
	Total 2000s		109.27271	117.78571	112.58371	-5.20200
	Total Fund 08		154.42271	167.23571	160.88371	-6.35200
	Fund 09 - Lottery					
	09-1110	Regular Teachers	0.0000	0.0000	0.0000	0.000
	09-1170	Classroom Support Teacher	0.0000	0.0000	0.0000	0.000
	Total 1000s		0.0000	0.0000	0.0000	0.0000
	09-2110	Instr'l Assistants - Classroom	3.5000	0.0000	0.0000	0.000
	09-2210	School Technology Specialist	18.3750	0.0000	0.0000	0.000
	Total 2000s		21.8750	0.0000	0.0000	0.0000
	Total Fund 09		21.8750	0.0000	0.0000	0.0000
	Fund 13 - Student Nutrition					
	13-2230	Food Services - Drivers	3.0000	3.0000	3.0000	0.000
	13-2260	Food Services - Regular Personnel	32.5625	35.90625	35.90625	0.000
	13-2320	Director	1.0000	1.0000	1.0000	0.000
	13-2330	Manager	1.0000	1.0000	1.0000	0.000
	13-2340	Supervisor	6.0000	6.0000	6.0000	0.000
	13-2410	Clerical & Office - Personnel	2.5000	2.5000	2.5000	0.000
	Total 2000s		46.0625	49.40625	49.40625	0.0000
	Total Fund 13		46.0625	49.40625	49.40625	0.0000
	Fund 21 - Building Fund					
	21-2230	Maint & Operations - Personnel	0.5000	0.5000	0.5000	0.000
	21-2410	Clerical & Office - Personnel	0.2500	0.2500	0.2500	0.000
	Total 2000s		0.7500	0.7500	0.7500	0.0000
	Total Fund 21		0.7500	0.7500	0.7500	0.0000
	Fund 24 - General Obligation Bond - 2012					
	Total Fund 24		0.0000	0.0000	0.0000	0.000

CUPERTINO UNION SCHOOL DISTRICT						
AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS						
2024-25 2nd Interim Budget FTE Report						
			2024-25	2024-25	2024-25	
			Adopted	1st Interim	2nd Interim	
						Difference between 1st & 2nd interim
	Object	Description	Budget FTE	Budget FTE	Budget FTE	
Fund 62 - Self-Funded Insurance						
	62-1320	Executive Cabinet	0.0000	0.0000	0.0000	0.000
	62-1330	Director	0.0000	0.0000	0.0000	0.000
	62-2310	Assistant Superintendent	0.0000	0.0000	0.0000	0.000
	62-2410	Clerical & Office - Personnel	0.0000	0.0000	0.0000	0.000
	Total 2000s		0.0000	0.0000	0.0000	0.0000
Total Fund 62			0.0000	0.0000	0.0000	0.0000
Fund 63 - Enterprise Fund						
	63-1330	Director - Certificated	0.5000	0.5000	0.5000	0.000
	Total 1000s		0.5000	0.5000	0.5000	0.0000
	63-2110	Preschool Aide	10.3750	6.3750	6.3750	0.000
	63-2340	Supervisor	1.0000	1.0000	1.0000	0.000
	63-2410	Clerical & Office - Personnel	1.0000	1.0000	1.0000	0.000
	63-2990	Preschool Lead/Teacher	14.0000	13.0000	12.0000	-1.000
	Total 2000s		26.3750	21.3750	20.3750	-1.0000
Total Fund 63			26.8750	21.8750	20.8750	-1.0000
Total All Funds			1508.43200	1497.76925	1523.28075	25.51150
	CEA	757.5500				
	Unrep	14.3005				
	CMGT	53.9000				
	CONF	3.0000				
	CSEA	477.3740				
	LMGT	30.0000				
	SEIU	181.1563				
	SUPVR	6.0000				
	TOTAL	1523.2807				
	Certificated	757.5500				
	Classified	672.8308				
	Management	92.9000				
		1523.2807				

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	175,143,157.00	175,143,157.00	115,466,657.13	173,043,219.00	(2,099,938.00)	-1.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,391,890.00	3,391,890.00	1,698,876.19	3,664,289.00	272,399.00	8.0%
4) Other Local Revenue		8600-8799	2,447,968.00	2,447,968.00	1,863,670.80	4,760,053.00	2,312,085.00	94.4%
5) TOTAL, REVENUES			180,983,015.00	180,983,015.00	119,029,204.12	181,467,561.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	84,771,870.00	84,771,870.00	45,791,360.44	83,959,470.00	812,400.00	1.0%
2) Classified Salaries		2000-2999	23,190,914.00	23,190,914.00	12,780,244.83	22,889,033.00	301,881.00	1.3%
3) Employee Benefits		3000-3999	40,738,053.00	40,738,053.00	22,338,710.76	41,078,896.00	(340,843.00)	-0.8%
4) Books and Supplies		4000-4999	5,242,393.00	5,242,393.00	2,877,371.91	3,995,172.00	1,247,221.00	23.8%
5) Services and Other Operating Expenditures		5000-5999	9,169,123.00	9,169,123.00	6,422,637.52	9,406,617.00	(237,494.00)	-2.6%
6) Capital Outlay		6000-6999	20,406.00	20,406.00	266,862.59	267,215.00	(246,809.00)	-1,209.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	249,791.00	249,791.00	407,555.65	866,481.00	(616,690.00)	-246.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,061,591.00)	(2,061,591.00)	(1,161,911.22)	(2,238,311.00)	176,720.00	-8.6%
9) TOTAL, EXPENDITURES			161,320,959.00	161,320,959.00	89,722,832.48	160,224,573.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,662,056.00	19,662,056.00	29,306,371.64	21,242,988.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	189,190.00	189,190.00	95,378.00	172,116.00	(17,074.00)	-9.0%
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	(36,000,457.00)	(36,000,457.00)	(27,081,077.18)	(37,524,456.00)	(1,523,999.00)	4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,811,267.00)	(35,811,267.00)	(26,985,699.18)	(37,352,340.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,149,211.00)	(16,149,211.00)	2,320,672.46	(16,109,352.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,882,365.00	33,882,365.00		31,224,698.00	(2,657,667.00)	-7.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,882,365.00	33,882,365.00		31,224,698.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,882,365.00	33,882,365.00		31,224,698.00		
2) Ending Balance, June 30 (E + F1e)			17,733,154.00	17,733,154.00		15,115,346.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		8,000.00		
Stores		9712	84,053.00	84,053.00		84,053.00		
Prepaid Items		9713	208,000.00	208,000.00		208,000.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		7,863,719.31		
Unassigned/Unappropriated Amount		9790	17,366,101.00	17,366,101.00		6,951,573.69		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,041,704.00	13,041,704.00	24,854,649.00	13,041,704.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,642,380.00	2,642,380.00	1,428,464.00	2,642,280.00	(100.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	389,528.00	389,528.00	187,815.97	376,000.00	(13,528.00)	-3.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	146,949,753.00	146,949,753.00	78,108,395.10	145,247,000.00	(1,702,753.00)	-1.2%
Unsecured Roll Taxes		8042	7,199,792.00	7,199,792.00	7,277,973.02	7,510,000.00	310,208.00	4.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,920,000.00	4,920,000.00	3,609,360.04	4,299,000.00	(621,000.00)	-12.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			175,143,157.00	175,143,157.00	115,466,657.13	173,115,984.00	(2,027,173.00)	-1.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	(72,765.00)	(72,765.00)	New
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			175,143,157.00	175,143,157.00	115,466,657.13	173,043,219.00	(2,099,938.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	486,409.00	486,409.00	500,279.00	500,279.00	13,870.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	2,259,695.00	2,259,695.00	740,063.69	2,518,224.00	258,529.00	11.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	645,786.00	645,786.00	458,533.50	645,786.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,391,890.00	3,391,890.00	1,698,876.19	3,664,289.00	272,399.00	8.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	160,542.00	160,542.00	78,684.00	160,542.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,152,554.00	1,152,554.00	667,524.00	2,802,000.00	1,649,446.00	143.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,090,000.00	1,090,000.00	1,026,597.75	1,450,000.00	360,000.00	33.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	20,000.00	20,000.00	90,865.05	322,639.00	302,639.00	1,513.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	24,872.00	24,872.00	0.00	24,872.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,447,968.00	2,447,968.00	1,863,670.80	4,760,053.00	2,312,085.00	94.4%
TOTAL, REVENUES			180,983,015.00	180,983,015.00	119,029,204.12	181,467,561.00	484,546.00	0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	72,903,610.00	72,903,610.00	39,082,058.98	72,127,962.00	775,648.00	1.1%
Certificated Pupil Support Salaries		1200	2,366,759.00	2,366,759.00	1,240,205.93	2,326,063.00	40,696.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,270,934.00	9,270,934.00	5,447,869.44	9,408,162.00	(137,228.00)	-1.5%
Other Certificated Salaries		1900	230,567.00	230,567.00	21,226.09	97,283.00	133,284.00	57.8%
TOTAL, CERTIFICATED SALARIES			84,771,870.00	84,771,870.00	45,791,360.44	83,959,470.00	812,400.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,275,692.00	1,275,692.00	755,796.93	1,357,412.00	(81,720.00)	-6.4%
Classified Support Salaries		2200	10,624,293.00	10,624,293.00	5,939,943.79	10,511,920.00	112,373.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	2,663,021.00	2,663,021.00	1,519,393.21	2,661,573.00	1,448.00	0.1%
Clerical, Technical and Office Salaries		2400	7,847,952.00	7,847,952.00	4,195,955.84	7,691,178.00	156,774.00	2.0%
Other Classified Salaries		2900	779,956.00	779,956.00	369,155.06	666,950.00	113,006.00	14.5%
TOTAL, CLASSIFIED SALARIES			23,190,914.00	23,190,914.00	12,780,244.83	22,889,033.00	301,881.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,699,878.00	15,699,878.00	8,586,279.84	15,605,521.00	94,357.00	0.6%
PERS		3201-3202	6,126,972.00	6,126,972.00	3,317,092.37	5,951,003.00	175,969.00	2.9%
OASDI/Medicare/Alternative		3301-3302	3,089,587.00	3,089,587.00	1,633,237.08	3,091,158.00	(1,571.00)	-0.1%
Health and Welfare Benefits		3401-3402	13,907,269.00	13,907,269.00	7,740,503.98	14,484,200.00	(576,931.00)	-4.1%
Unemployment Insurance		3501-3502	52,912.00	52,912.00	28,786.20	52,827.00	85.00	0.2%
Workers' Compensation		3601-3602	1,861,435.00	1,861,435.00	1,032,811.29	1,894,187.00	(32,752.00)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,738,053.00	40,738,053.00	22,338,710.76	41,078,896.00	(340,843.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,888,557.00	4,888,557.00	2,530,044.90	3,548,520.00	1,340,037.00	27.4%
Noncapitalized Equipment		4400	353,836.00	353,836.00	347,327.01	446,652.00	(92,816.00)	-26.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,242,393.00	5,242,393.00	2,877,371.91	3,995,172.00	1,247,221.00	23.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,987.00	4,987.00	37,883.13	46,797.00	(41,810.00)	-838.4%
Dues and Memberships		5300	38,848.00	38,848.00	45,366.15	46,230.00	(7,382.00)	-19.0%
Insurance		5400-5450	1,400,000.00	1,400,000.00	1,607,094.85	1,608,838.00	(208,838.00)	-14.9%
Operations and Housekeeping Services		5500	5,138,385.00	5,138,385.00	2,713,750.63	4,460,228.00	678,157.00	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	618,868.00	618,868.00	568,380.08	835,017.00	(216,149.00)	-34.9%
Transfers of Direct Costs		5710	0.00	0.00	(55,990.51)	(165,628.00)	165,628.00	New
Transfers of Direct Costs - Interfund		5750	(43,879.00)	(43,879.00)	377.31	(34,955.00)	(8,924.00)	20.3%
Professional/Consulting Services and Operating Expenditures		5800	1,785,543.00	1,785,543.00	1,406,142.18	2,341,898.00	(556,355.00)	-31.2%
Communications		5900	226,371.00	226,371.00	99,633.70	268,192.00	(41,821.00)	-18.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,169,123.00	9,169,123.00	6,422,637.52	9,406,617.00	(237,494.00)	-2.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	11,082.50	4,926.00	(4,926.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	11,406.00	11,406.00	0.00	6,080.00	5,326.00	46.7%
Equipment Replacement		6500	9,000.00	9,000.00	255,780.09	256,209.00	(247,209.00)	-2,746.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,406.00	20,406.00	266,862.59	267,215.00	(246,809.00)	-1,209.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	168,162.00	(168,162.00)	New
Other Debt Service - Principal		7439	249,791.00	249,791.00	407,555.65	698,319.00	(448,528.00)	-179.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			249,791.00	249,791.00	407,555.65	866,481.00	(616,690.00)	-246.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,761,591.00)	(1,761,591.00)	(968,324.68)	(1,861,519.00)	99,928.00	-5.7%
Transfers of Indirect Costs - Interfund		7350	(300,000.00)	(300,000.00)	(193,586.54)	(376,792.00)	76,792.00	-25.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,061,591.00)	(2,061,591.00)	(1,161,911.22)	(2,238,311.00)	176,720.00	-8.6%
TOTAL, EXPENDITURES			161,320,959.00	161,320,959.00	89,722,832.48	160,224,573.00	1,096,386.00	0.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	189,190.00	189,190.00	95,378.00	172,116.00	(17,074.00)	-9.0%
(a) TOTAL, INTERFUND TRANSFERS IN			189,190.00	189,190.00	95,378.00	172,116.00	(17,074.00)	-9.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(36,000,457.00)	(36,000,457.00)	(27,081,077.18)	(37,524,456.00)	(1,523,999.00)	4.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,000,457.00)	(36,000,457.00)	(27,081,077.18)	(37,524,456.00)	(1,523,999.00)	4.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,811,267.00)	(35,811,267.00)	(26,985,699.18)	(37,352,340.00)	(1,541,073.00)	4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,694,889.00	8,694,889.00	1,912,418.00	9,002,212.00	307,323.00	3.5%
2) Federal Revenue		8100-8299	4,890,970.00	4,890,970.00	875,674.33	5,336,974.00	446,004.00	9.1%
3) Other State Revenue		8300-8599	18,207,290.00	18,207,290.00	5,010,356.15	18,256,927.00	49,637.00	0.3%
4) Other Local Revenue		8600-8799	7,815,027.00	7,815,027.00	7,158,048.18	10,089,059.00	2,274,032.00	29.1%
5) TOTAL, REVENUES			39,608,176.00	39,608,176.00	14,956,496.66	42,685,172.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,542,962.00	21,542,962.00	11,946,917.72	21,970,353.00	(427,391.00)	-2.0%
2) Classified Salaries		2000-2999	23,979,359.00	23,979,359.00	13,363,549.44	24,365,858.00	(386,499.00)	-1.6%
3) Employee Benefits		3000-3999	28,373,815.00	28,373,815.00	10,731,506.38	29,019,743.00	(645,928.00)	-2.3%
4) Books and Supplies		4000-4999	4,913,287.00	4,913,287.00	4,377,152.85	8,056,148.00	(3,142,861.00)	-64.0%
5) Services and Other Operating Expenditures		5000-5999	11,273,276.00	11,273,276.00	6,355,339.14	14,924,937.00	(3,651,661.00)	-32.4%
6) Capital Outlay		6000-6999	1,217,734.00	1,217,734.00	503,428.17	1,700,846.00	(483,112.00)	-39.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,761,591.00	1,761,591.00	968,324.68	1,861,519.00	(99,928.00)	-5.7%
9) TOTAL, EXPENDITURES			93,062,024.00	93,062,024.00	48,246,218.38	101,899,404.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,453,848.00)	(53,453,848.00)	(33,289,721.72)	(59,214,232.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,407,921.00	5,407,921.00	5,567,115.31	5,914,434.00	506,513.00	9.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	36,000,457.00	36,000,457.00	27,081,077.18	37,524,456.00	1,523,999.00	4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,408,378.00	41,408,378.00	32,648,192.49	43,438,890.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,045,470.00)	(12,045,470.00)	(641,529.23)	(15,775,342.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,918,339.00	22,918,339.00		28,094,163.00	5,175,824.00	22.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,918,339.00	22,918,339.00		28,094,163.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,918,339.00	22,918,339.00		28,094,163.00		
2) Ending Balance, June 30 (E + F1e)			10,872,869.00	10,872,869.00		12,318,821.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	10,876,324.00	10,876,324.00		12,318,821.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3,455.00)	(3,455.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	8,694,889.00	8,694,889.00	1,912,418.00	9,002,212.00	307,323.00	3.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,694,889.00	8,694,889.00	1,912,418.00	9,002,212.00	307,323.00	3.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,888,937.00	2,888,937.00	0.00	3,326,623.00	437,686.00	15.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	226,046.00	226,046.00	461.00	245,872.00	19,826.00	8.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	650,893.00	650,893.00	272,967.42	631,360.00	(19,533.00)	-3.0%
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	312,346.00	312,346.00	92,343.01	295,170.00	(17,176.00)	-5.5%
Title III, Immigrant Student Program	4201	8290	108,103.00	108,103.00	129,597.70	129,598.00	21,495.00	19.9%
Title III, English Learner Program	4203	8290	498,765.00	498,765.00	214,866.69	536,975.00	38,210.00	7.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	34,127.00	34,127.00	22,264.38	28,202.00	(5,925.00)	-17.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	171,753.00	171,753.00	143,174.13	143,174.00	(28,579.00)	-16.6%
TOTAL, FEDERAL REVENUE			4,890,970.00	4,890,970.00	875,674.33	5,336,974.00	446,004.00	9.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	919,198.00	919,198.00	(4,644.51)	1,081,122.00	161,924.00	17.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,288,092.00	17,288,092.00	5,015,000.66	17,175,805.00	(112,287.00)	-0.6%
TOTAL, OTHER STATE REVENUE			18,207,290.00	18,207,290.00	5,010,356.15	18,256,927.00	49,637.00	0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	696,776.00	696,776.00	0.00	696,776.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,958,421.00	6,958,421.00	7,064,093.75	9,236,601.00	2,278,180.00	32.7%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	159,830.00	159,830.00	93,954.43	155,682.00	(4,148.00)	-2.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,815,027.00	7,815,027.00	7,158,048.18	10,089,059.00	2,274,032.00	29.1%
TOTAL, REVENUES			39,608,176.00	39,608,176.00	14,956,496.66	42,685,172.00	3,076,996.00	7.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,041,300.00	16,041,300.00	8,987,825.93	16,646,296.00	(604,996.00)	-3.8%
Certificated Pupil Support Salaries		1200	2,072,073.00	2,072,073.00	1,161,449.94	2,167,335.00	(95,262.00)	-4.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,327,840.00	2,327,840.00	1,179,551.73	2,003,621.00	324,219.00	13.9%
Other Certificated Salaries		1900	1,101,749.00	1,101,749.00	618,090.12	1,153,101.00	(51,352.00)	-4.7%
TOTAL, CERTIFICATED SALARIES			21,542,962.00	21,542,962.00	11,946,917.72	21,970,353.00	(427,391.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,245,139.00	13,245,139.00	7,370,177.15	13,439,164.00	(194,025.00)	-1.5%
Classified Support Salaries		2200	6,843,103.00	6,843,103.00	3,790,086.87	6,961,355.00	(118,252.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	2,282,682.00	2,282,682.00	1,287,053.78	2,191,872.00	90,810.00	4.0%
Clerical, Technical and Office Salaries		2400	1,189,269.00	1,189,269.00	740,031.65	1,375,467.00	(186,198.00)	-15.7%
Other Classified Salaries		2900	419,166.00	419,166.00	176,199.99	398,000.00	21,166.00	5.0%
TOTAL, CLASSIFIED SALARIES			23,979,359.00	23,979,359.00	13,363,549.44	24,365,858.00	(386,499.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,276,022.00	13,276,022.00	2,224,092.96	13,354,619.00	(78,597.00)	-0.6%
PERS		3201-3202	6,086,098.00	6,086,098.00	3,449,279.04	6,194,079.00	(107,981.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	2,143,457.00	2,143,457.00	1,187,721.26	2,187,516.00	(44,059.00)	-2.1%
Health and Welfare Benefits		3401-3402	6,063,270.00	6,063,270.00	3,411,514.48	6,444,626.00	(381,356.00)	-6.3%
Unemployment Insurance		3501-3502	22,286.00	22,286.00	12,468.08	22,798.00	(512.00)	-2.3%
Workers' Compensation		3601-3602	782,682.00	782,682.00	446,430.56	816,105.00	(33,423.00)	-4.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,373,815.00	28,373,815.00	10,731,506.38	29,019,743.00	(645,928.00)	-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	430,548.00	430,548.00	68,956.48	223,669.00	206,879.00	48.1%
Materials and Supplies		4300	4,009,735.00	4,009,735.00	4,173,181.06	7,546,211.00	(3,536,476.00)	-88.2%
Noncapitalized Equipment		4400	473,004.00	473,004.00	135,015.31	286,268.00	186,736.00	39.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,913,287.00	4,913,287.00	4,377,152.85	8,056,148.00	(3,142,861.00)	-64.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,132,311.00	2,132,311.00	934,448.63	2,579,345.00	(447,034.00)	-21.0%
Travel and Conferences		5200	511,785.00	511,785.00	114,924.80	311,594.00	200,191.00	39.1%
Dues and Memberships		5300	0.00	0.00	15,405.00	16,025.00	(16,025.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	90,000.00	47,475.00	85,300.00	4,700.00	5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	379,328.00	379,328.00	139,936.87	474,479.00	(95,151.00)	-25.1%
Transfers of Direct Costs		5710	0.00	0.00	55,990.51	165,628.00	(165,628.00)	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	22,577.44	22,581.00	(22,581.00)	New
Professional/Consulting Services and Operating Expenditures		5800	8,158,911.00	8,158,911.00	5,016,777.80	11,261,230.00	(3,102,319.00)	-38.0%
Communications		5900	941.00	941.00	7,803.09	8,755.00	(7,814.00)	-830.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,273,276.00	11,273,276.00	6,355,339.14	14,924,937.00	(3,651,661.00)	-32.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	36,762.29	39,583.00	60,417.00	60.4%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	339,154.17	493,829.00	(418,829.00)	-558.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	992,734.00	992,734.00	93,223.72	1,098,134.00	(105,400.00)	-10.6%
Equipment Replacement		6500	50,000.00	50,000.00	34,287.99	69,300.00	(19,300.00)	-38.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,217,734.00	1,217,734.00	503,428.17	1,700,846.00	(483,112.00)	-39.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,761,591.00	1,761,591.00	968,324.68	1,861,519.00	(99,928.00)	-5.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,761,591.00	1,761,591.00	968,324.68	1,861,519.00	(99,928.00)	-5.7%
TOTAL, EXPENDITURES			93,062,024.00	93,062,024.00	48,246,218.38	101,899,404.00	(8,837,380.00)	-9.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	5,407,921.00	5,407,921.00	5,567,115.31	5,914,434.00	506,513.00	9.4%
(a) TOTAL, INTERFUND TRANSFERS IN			5,407,921.00	5,407,921.00	5,567,115.31	5,914,434.00	506,513.00	9.4%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	36,000,457.00	36,000,457.00	27,081,077.18	37,524,456.00	1,523,999.00	4.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			36,000,457.00	36,000,457.00	27,081,077.18	37,524,456.00	1,523,999.00	4.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,408,378.00	41,408,378.00	32,648,192.49	43,438,890.00	(2,030,512.00)	-4.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	183,838,046.00	183,838,046.00	117,379,075.13	182,045,431.00	(1,792,615.00)	-1.0%
2) Federal Revenue		8100-8299	4,890,970.00	4,890,970.00	875,674.33	5,336,974.00	446,004.00	9.1%
3) Other State Revenue		8300-8599	21,599,180.00	21,599,180.00	6,709,232.34	21,921,216.00	322,036.00	1.5%
4) Other Local Revenue		8600-8799	10,262,995.00	10,262,995.00	9,021,718.98	14,849,112.00	4,586,117.00	44.7%
5) TOTAL, REVENUES			220,591,191.00	220,591,191.00	133,985,700.78	224,152,733.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,314,832.00	106,314,832.00	57,738,278.16	105,929,823.00	385,009.00	0.4%
2) Classified Salaries		2000-2999	47,170,273.00	47,170,273.00	26,143,794.27	47,254,891.00	(84,618.00)	-0.2%
3) Employee Benefits		3000-3999	69,111,868.00	69,111,868.00	33,070,217.14	70,098,639.00	(986,771.00)	-1.4%
4) Books and Supplies		4000-4999	10,155,680.00	10,155,680.00	7,254,524.76	12,051,320.00	(1,895,640.00)	-18.7%
5) Services and Other Operating Expenditures		5000-5999	20,442,399.00	20,442,399.00	12,777,976.66	24,331,554.00	(3,889,155.00)	-19.0%
6) Capital Outlay		6000-6999	1,238,140.00	1,238,140.00	770,290.76	1,968,061.00	(729,921.00)	-59.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	249,791.00	249,791.00	407,555.65	866,481.00	(616,690.00)	-246.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(300,000.00)	(300,000.00)	(193,586.54)	(376,792.00)	76,792.00	-25.6%
9) TOTAL, EXPENDITURES			254,382,983.00	254,382,983.00	137,969,050.86	262,123,977.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,791,792.00)	(33,791,792.00)	(3,983,350.08)	(37,971,244.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,597,111.00	5,597,111.00	5,662,493.31	6,086,550.00	489,439.00	8.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,597,111.00	5,597,111.00	5,662,493.31	6,086,550.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,194,681.00)	(28,194,681.00)	1,679,143.23	(31,884,694.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,800,704.00	56,800,704.00		59,318,861.00	2,518,157.00	4.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,800,704.00	56,800,704.00		59,318,861.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,800,704.00	56,800,704.00		59,318,861.00		
2) Ending Balance, June 30 (E + F1e)			28,606,023.00	28,606,023.00		27,434,167.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		8,000.00		
Stores		9712	84,053.00	84,053.00		84,053.00		
Prepaid Items		9713	208,000.00	208,000.00		208,000.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	10,876,324.00	10,876,324.00		12,318,821.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		7,863,719.31		
Unassigned/Unappropriated Amount		9790	17,362,646.00	17,362,646.00		6,951,573.69		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,041,704.00	13,041,704.00	24,854,649.00	13,041,704.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,642,380.00	2,642,380.00	1,428,464.00	2,642,280.00	(100.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	389,528.00	389,528.00	187,815.97	376,000.00	(13,528.00)	-3.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	146,949,753.00	146,949,753.00	78,108,395.10	145,247,000.00	(1,702,753.00)	-1.2%
Unsecured Roll Taxes		8042	7,199,792.00	7,199,792.00	7,277,973.02	7,510,000.00	310,208.00	4.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,920,000.00	4,920,000.00	3,609,360.04	4,299,000.00	(621,000.00)	-12.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			175,143,157.00	175,143,157.00	115,466,657.13	173,115,984.00	(2,027,173.00)	-1.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	(72,765.00)	(72,765.00)	New
Property Taxes Transfers		8097	8,694,889.00	8,694,889.00	1,912,418.00	9,002,212.00	307,323.00	3.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			183,838,046.00	183,838,046.00	117,379,075.13	182,045,431.00	(1,792,615.00)	-1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,888,937.00	2,888,937.00	0.00	3,326,623.00	437,686.00	15.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	226,046.00	226,046.00	461.00	245,872.00	19,826.00	8.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	650,893.00	650,893.00	272,967.42	631,360.00	(19,533.00)	-3.0%
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	312,346.00	312,346.00	92,343.01	295,170.00	(17,176.00)	-5.5%
Title III, Immigrant Student Program	4201	8290	108,103.00	108,103.00	129,597.70	129,598.00	21,495.00	19.9%
Title III, English Learner Program	4203	8290	498,765.00	498,765.00	214,866.69	536,975.00	38,210.00	7.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	34,127.00	34,127.00	22,264.38	28,202.00	(5,925.00)	-17.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	171,753.00	171,753.00	143,174.13	143,174.00	(28,579.00)	-16.6%
TOTAL, FEDERAL REVENUE			4,890,970.00	4,890,970.00	875,674.33	5,336,974.00	446,004.00	9.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	486,409.00	486,409.00	500,279.00	500,279.00	13,870.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	3,178,893.00	3,178,893.00	735,419.18	3,599,346.00	420,453.00	13.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,933,878.00	17,933,878.00	5,473,534.16	17,821,591.00	(112,287.00)	-0.6%
TOTAL, OTHER STATE REVENUE			21,599,180.00	21,599,180.00	6,709,232.34	21,921,216.00	322,036.00	1.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	160,542.00	160,542.00	78,684.00	160,542.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,152,554.00	1,152,554.00	667,524.00	2,802,000.00	1,649,446.00	143.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	696,776.00	696,776.00	0.00	696,776.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,090,000.00	1,090,000.00	1,026,597.75	1,450,000.00	360,000.00	33.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,978,421.00	6,978,421.00	7,154,958.80	9,559,240.00	2,580,819.00	37.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	24,872.00	24,872.00	0.00	24,872.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	159,830.00	159,830.00	93,954.43	155,682.00	(4,148.00)	-2.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,262,995.00	10,262,995.00	9,021,718.98	14,849,112.00	4,586,117.00	44.7%
TOTAL, REVENUES			220,591,191.00	220,591,191.00	133,985,700.78	224,152,733.00	3,561,542.00	1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	88,944,910.00	88,944,910.00	48,069,884.91	88,774,258.00	170,652.00	0.2%
Certificated Pupil Support Salaries		1200	4,438,832.00	4,438,832.00	2,401,655.87	4,493,398.00	(54,566.00)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	11,598,774.00	11,598,774.00	6,627,421.17	11,411,783.00	186,991.00	1.6%
Other Certificated Salaries		1900	1,332,316.00	1,332,316.00	639,316.21	1,250,384.00	81,932.00	6.1%
TOTAL, CERTIFICATED SALARIES			106,314,832.00	106,314,832.00	57,738,278.16	105,929,823.00	385,009.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,520,831.00	14,520,831.00	8,125,974.08	14,796,576.00	(275,745.00)	-1.9%
Classified Support Salaries		2200	17,467,396.00	17,467,396.00	9,730,030.66	17,473,275.00	(5,879.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,945,703.00	4,945,703.00	2,806,446.99	4,853,445.00	92,258.00	1.9%
Clerical, Technical and Office Salaries		2400	9,037,221.00	9,037,221.00	4,935,987.49	9,066,645.00	(29,424.00)	-0.3%
Other Classified Salaries		2900	1,199,122.00	1,199,122.00	545,355.05	1,064,950.00	134,172.00	11.2%
TOTAL, CLASSIFIED SALARIES			47,170,273.00	47,170,273.00	26,143,794.27	47,254,891.00	(84,618.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,975,900.00	28,975,900.00	10,810,372.80	28,960,140.00	15,760.00	0.1%
PERS		3201-3202	12,213,070.00	12,213,070.00	6,766,371.41	12,145,082.00	67,988.00	0.6%
OASDI/Medicare/Alternative		3301-3302	5,233,044.00	5,233,044.00	2,820,958.34	5,278,674.00	(45,630.00)	-0.9%
Health and Welfare Benefits		3401-3402	19,970,539.00	19,970,539.00	11,152,018.46	20,928,826.00	(958,287.00)	-4.8%
Unemployment Insurance		3501-3502	75,198.00	75,198.00	41,254.28	75,625.00	(427.00)	-0.6%
Workers' Compensation		3601-3602	2,644,117.00	2,644,117.00	1,479,241.85	2,710,292.00	(66,175.00)	-2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,111,868.00	69,111,868.00	33,070,217.14	70,098,639.00	(986,771.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	430,548.00	430,548.00	68,956.48	223,669.00	206,879.00	48.1%
Materials and Supplies		4300	8,898,292.00	8,898,292.00	6,703,225.96	11,094,731.00	(2,196,439.00)	-24.7%
Noncapitalized Equipment		4400	826,840.00	826,840.00	482,342.32	732,920.00	93,920.00	11.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,155,680.00	10,155,680.00	7,254,524.76	12,051,320.00	(1,895,640.00)	-18.7%

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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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,132,311.00	2,132,311.00	934,448.63	2,579,345.00	(447,034.00)	-21.0%
Travel and Conferences		5200	516,772.00	516,772.00	152,807.93	358,391.00	158,381.00	30.6%
Dues and Memberships		5300	38,848.00	38,848.00	60,771.15	62,255.00	(23,407.00)	-60.3%
Insurance		5400-5450	1,400,000.00	1,400,000.00	1,607,094.85	1,608,838.00	(208,838.00)	-14.9%
Operations and Housekeeping Services		5500	5,228,385.00	5,228,385.00	2,761,225.63	4,545,528.00	682,857.00	13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	998,196.00	998,196.00	708,316.95	1,309,496.00	(311,300.00)	-31.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,879.00)	(43,879.00)	22,954.75	(12,374.00)	(31,505.00)	71.8%
Professional/Consulting Services and Operating Expenditures		5800	9,944,454.00	9,944,454.00	6,422,919.98	13,603,128.00	(3,658,674.00)	-36.8%
Communications		5900	227,312.00	227,312.00	107,436.79	276,947.00	(49,635.00)	-21.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,442,399.00	20,442,399.00	12,777,976.66	24,331,554.00	(3,889,155.00)	-19.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	47,844.79	44,509.00	55,491.00	55.5%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	339,154.17	493,829.00	(418,829.00)	-558.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,004,140.00	1,004,140.00	93,223.72	1,104,214.00	(100,074.00)	-10.0%
Equipment Replacement		6500	59,000.00	59,000.00	290,068.08	325,509.00	(266,509.00)	-451.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,238,140.00	1,238,140.00	770,290.76	1,968,061.00	(729,921.00)	-59.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second 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)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	168,162.00	(168,162.00)	New
Other Debt Service - Principal		7439	249,791.00	249,791.00	407,555.65	698,319.00	(448,528.00)	-179.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			249,791.00	249,791.00	407,555.65	866,481.00	(616,690.00)	-246.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(300,000.00)	(300,000.00)	(193,586.54)	(376,792.00)	76,792.00	-25.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(300,000.00)	(300,000.00)	(193,586.54)	(376,792.00)	76,792.00	-25.6%
TOTAL, EXPENDITURES			254,382,983.00	254,382,983.00	137,969,050.86	262,123,977.00	(7,740,994.00)	-3.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,597,111.00	5,597,111.00	5,662,493.31	6,086,550.00	489,439.00	8.7%
(a) TOTAL, INTERFUND TRANSFERS IN			5,597,111.00	5,597,111.00	5,662,493.31	6,086,550.00	489,439.00	8.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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								

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,597,111.00	5,597,111.00	5,662,493.31	6,086,550.00	(489,439.00)	-8.7%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	2,808,855.00
6266	Educator Effectiveness, FY 2021-22	350,001.00
6300	Lottery: Instructional Materials	1,469,173.00
6331	CA Community Schools Partnership Act - Planning Grant	106,473.00
6546	Mental Health-Related Services	1,197,291.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,666,342.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,860,327.00
9010	Other Restricted Local	1,860,359.00
Total, Restricted Balance		12,318,821.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,782,237.00	1,782,237.00	831,922.60	1,336,517.00	(445,720.00)	-25.0%
3) Other State Revenue		8300-8599	7,000,000.00	7,000,000.00	4,448,603.77	7,000,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82,500.00	82,500.00	35,741.75	114,000.00	31,500.00	38.2%
5) TOTAL, REVENUES			8,864,737.00	8,864,737.00	5,316,268.12	8,450,517.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,319,196.00	3,319,196.00	1,882,194.34	3,468,798.00	(149,602.00)	-4.5%
3) Employee Benefits		3000-3999	1,541,959.00	1,541,959.00	871,327.88	1,641,070.00	(99,111.00)	-6.4%
4) Books and Supplies		4000-4999	4,160,737.00	4,160,737.00	1,773,574.02	4,125,200.00	35,537.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	437,350.00	437,350.00	234,249.46	569,941.00	(132,591.00)	-30.3%
6) Capital Outlay		6000-6999	552,783.00	552,783.00	46,030.99	552,783.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	300,000.00	300,000.00	193,586.54	376,792.00	(76,792.00)	-25.6%
9) TOTAL, EXPENDITURES			10,312,025.00	10,312,025.00	5,000,963.23	10,734,584.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,447,288.00)	(1,447,288.00)	315,304.89	(2,284,067.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,447,288.00)	(1,447,288.00)	315,304.89	(2,284,067.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,095,783.00	5,095,783.00		7,269,638.00	2,173,855.00	42.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,095,783.00	5,095,783.00		7,269,638.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,095,783.00	5,095,783.00		7,269,638.00		
2) Ending Balance, June 30 (E + F1e)			3,648,495.00	3,648,495.00		4,985,571.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,648,495.00	3,648,495.00		4,985,571.00		
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	1,782,237.00	1,782,237.00	831,922.60	1,336,517.00	(445,720.00)	-25.0%
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			1,782,237.00	1,782,237.00	831,922.60	1,336,517.00	(445,720.00)	-25.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,000,000.00	7,000,000.00	4,448,603.77	7,000,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,000,000.00	7,000,000.00	4,448,603.77	7,000,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	276.00	1,000.00	1,000.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	28,712.99	100,000.00	25,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500.00	2,500.00	6,752.76	8,000.00	5,500.00	220.0%
TOTAL, OTHER LOCAL REVENUE			82,500.00	82,500.00	35,741.75	114,000.00	31,500.00	38.2%
TOTAL, REVENUES			8,864,737.00	8,864,737.00	5,316,268.12	8,450,517.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,193,724.00	2,193,724.00	1,250,475.67	2,334,127.00	(140,403.00)	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	899,117.00	899,117.00	502,090.06	903,788.00	(4,671.00)	-0.5%
Clerical, Technical and Office Salaries		2400	226,355.00	226,355.00	129,628.61	230,883.00	(4,528.00)	-2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,319,196.00	3,319,196.00	1,882,194.34	3,468,798.00	(149,602.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	853,118.00	853,118.00	478,855.53	892,489.00	(39,371.00)	-4.6%
OASDI/Medicare/Alternativ e		3301-3302	245,496.00	245,496.00	135,936.07	254,089.00	(8,593.00)	-3.5%
Health and Welfare Benefits		3401-3402	384,202.00	384,202.00	222,438.52	431,701.00	(47,499.00)	-12.4%
Unemployment Insurance		3501-3502	1,615.00	1,615.00	922.22	1,677.00	(62.00)	-3.8%
Workers' Compensation		3601-3602	57,528.00	57,528.00	33,175.54	61,114.00	(3,586.00)	-6.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,541,959.00	1,541,959.00	871,327.88	1,641,070.00	(99,111.00)	-6.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	548,500.00	548,500.00	238,200.84	558,500.00	(10,000.00)	-1.8%
Noncapitalized Equipment		4400	75,000.00	75,000.00	37,659.47	105,000.00	(30,000.00)	-40.0%
Food		4700	3,537,237.00	3,537,237.00	1,497,713.71	3,461,700.00	75,537.00	2.1%
TOTAL, BOOKS AND SUPPLIES			4,160,737.00	4,160,737.00	1,773,574.02	4,125,200.00	35,537.00	0.9%
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	30,000.00	30,000.00	7,601.63	40,000.00	(10,000.00)	-33.3%
Dues and Memberships		5300	2,000.00	2,000.00	1,555.76	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	12,000.00	970.88	12,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	185,000.00	185,000.00	64,756.81	210,000.00	(25,000.00)	-13.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,650.00	4,650.00	(22,954.75)	(22,959.00)	27,609.00	593.7%
Professional/Consulting Services and								
Operating Expenditures		5800	202,700.00	202,700.00	182,214.14	327,900.00	(125,200.00)	-61.8%
Communications		5900	1,000.00	1,000.00	104.99	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,350.00	437,350.00	234,249.46	569,941.00	(132,591.00)	-30.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	452,783.00	452,783.00	20,048.33	452,783.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	100,000.00	25,982.66	100,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			552,783.00	552,783.00	46,030.99	552,783.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	300,000.00	300,000.00	193,586.54	376,792.00	(76,792.00)	-25.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			300,000.00	300,000.00	193,586.54	376,792.00	(76,792.00)	-25.6%
TOTAL, EXPENDITURES			10,312,025.00	10,312,025.00	5,000,963.23	10,734,584.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,985,571.00
Total, Restricted Balance		4,985,571.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,499,760.00	6,499,760.00	3,839,381.13	6,967,091.00	467,331.00	7.2%
5) TOTAL, REVENUES			6,499,760.00	6,499,760.00	3,839,381.13	6,967,091.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,805.00	72,805.00	47,940.65	80,001.00	(7,196.00)	-9.9%
3) Employee Benefits		3000-3999	39,644.00	39,644.00	23,845.82	41,691.00	(2,047.00)	-5.2%
4) Books and Supplies		4000-4999	150,500.00	150,500.00	6,982.70	105,797.00	44,703.00	29.7%
5) Services and Other Operating Expenditures		5000-5999	822,597.00	822,597.00	375,253.55	584,958.00	237,639.00	28.9%
6) Capital Outlay		6000-6999	300,000.00	300,000.00	12,620,000.16	32,113,282.00	(31,813,282.00)	-10,604.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,385,546.00	1,385,546.00	13,074,022.88	32,925,729.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,114,214.00	5,114,214.00	(9,234,641.75)	(25,958,638.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,407,921.00	5,407,921.00	5,567,115.31	5,914,434.00	(506,513.00)	-9.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,407,921.00)	(5,407,921.00)	(5,567,115.31)	(5,914,434.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,707.00)	(293,707.00)	(14,801,757.06)	(31,873,072.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,202,282.00	2,202,282.00		35,159,116.00	32,956,834.00	1,496.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,202,282.00	2,202,282.00		35,159,116.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,202,282.00	2,202,282.00		35,159,116.00		
2) Ending Balance, June 30 (E + F1e)			1,908,575.00	1,908,575.00		3,286,044.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	1,908,575.00	1,908,575.00		3,286,044.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,433,382.00	6,433,382.00	3,802,538.99	6,720,814.00	287,432.00	4.5%
Interest		8660	66,378.00	66,378.00	36,842.14	246,277.00	179,899.00	271.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,499,760.00	6,499,760.00	3,839,381.13	6,967,091.00	467,331.00	7.2%
TOTAL, REVENUES			6,499,760.00	6,499,760.00	3,839,381.13	6,967,091.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	49,032.00	49,032.00	34,088.92	55,989.00	(6,957.00)	-14.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,773.00	23,773.00	13,851.73	24,012.00	(239.00)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,805.00	72,805.00	47,940.65	80,001.00	(7,196.00)	-9.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,425.00	19,425.00	11,663.02	21,640.00	(2,215.00)	-11.4%
OASDI/Medicare/Alternative		3301-3302	5,459.00	5,459.00	3,608.22	6,034.00	(575.00)	-10.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	13,462.00	13,462.00	7,705.98	12,567.00	895.00	6.6%
Unemployment Insurance		3501-3502	36.00	36.00	23.57	39.00	(3.00)	-8.3%
Workers' Compensation		3601-3602	1,262.00	1,262.00	845.03	1,411.00	(149.00)	-11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,644.00	39,644.00	23,845.82	41,691.00	(2,047.00)	-5.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	150,500.00	150,500.00	6,982.70	105,797.00	44,703.00	29.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,500.00	150,500.00	6,982.70	105,797.00	44,703.00	29.7%
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	14,160.00	14,160.00	6,180.00	14,160.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	394,217.00	394,217.00	315,608.44	473,595.00	(79,378.00)	-20.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,720.00	3,720.00	0.00	0.00	3,720.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	410,500.00	410,500.00	53,463.73	97,202.00	313,298.00	76.3%
Communications		5900	0.00	0.00	1.38	1.00	(1.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			822,597.00	822,597.00	375,253.55	584,958.00	237,639.00	28.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	300,000.00	300,000.00	12,136.02	393,222.00	(93,222.00)	-31.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	12,607,864.14	31,720,060.00	(31,720,060.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	300,000.00	12,620,000.16	32,113,282.00	(31,813,282.00)	-10,604.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,385,546.00	1,385,546.00	13,074,022.88	32,925,729.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,407,921.00	5,407,921.00	5,567,115.31	5,914,434.00	(506,513.00)	-9.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,407,921.00	5,407,921.00	5,567,115.31	5,914,434.00	(506,513.00)	-9.4%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(5,407,921.00)	(5,407,921.00)	(5,567,115.31)	(5,914,434.00)		

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	1,367,316.00	1,367,316.00	602,344.53	1,364,101.00	(3,215.00)	-0.2%
5) TOTAL, REVENUES			1,367,316.00	1,367,316.00	602,344.53	1,364,101.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	12,985.05	33,500.00	(33,000.00)	-6,600.0%
5) Services and Other Operating Expenditures		5000-5999	462,733.00	462,733.00	263,221.62	475,057.00	(12,324.00)	-2.7%
6) Capital Outlay		6000-6999	64,000.00	64,000.00	260,951.86	427,762.00	(363,762.00)	-568.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			527,233.00	527,233.00	537,158.53	936,319.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			840,083.00	840,083.00	65,186.00	427,782.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			840,083.00	840,083.00	65,186.00	427,782.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,492,313.00	4,492,313.00		5,074,703.00	582,390.00	13.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,492,313.00	4,492,313.00		5,074,703.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,492,313.00	4,492,313.00		5,074,703.00		
2) Ending Balance, June 30 (E + F1e)			5,332,396.00	5,332,396.00		5,502,485.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,332,396.00	5,332,396.00		5,502,485.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	183,669.00	183,669.00	23,538.01	186,321.00	2,652.00	1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,183,647.00	1,183,647.00	578,806.52	1,177,780.00	(5,867.00)	-0.5%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,367,316.00	1,367,316.00	602,344.53	1,364,101.00	(3,215.00)	-0.2%
TOTAL, REVENUES			1,367,316.00	1,367,316.00	602,344.53	1,364,101.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	12,985.05	29,500.00	(29,000.00)	-5,800.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	4,000.00	(4,000.00)	New
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	12,985.05	33,500.00	(33,000.00)	-6,600.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	390,724.00	390,724.00	222,124.12	390,724.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,509.00	35,509.00	0.00	35,333.00	176.00	0.5%
Professional/Consulting Services and Operating Expenditures		5800	36,500.00	36,500.00	41,097.50	49,000.00	(12,500.00)	-34.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			462,733.00	462,733.00	263,221.62	475,057.00	(12,324.00)	-2.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	25,017.83	68,456.00	(68,456.00)	New
Buildings and Improvements of Buildings		6200	64,000.00	64,000.00	235,934.03	359,306.00	(295,306.00)	-461.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,000.00	64,000.00	260,951.86	427,762.00	(363,762.00)	-568.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			527,233.00	527,233.00	537,158.53	936,319.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	5,502,485.00
Total, Restricted Balance		5,502,485.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,248.00	22,248.00	0.00	200.00	22,048.00	99.1%
3) Employee Benefits		3000-3999	8,034.00	8,034.00	0.00	73.00	7,961.00	99.1%
4) Books and Supplies		4000-4999	7,416.00	7,416.00	0.00	7,416.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,057.00	15,057.00	12,911.19	25,738.00	(10,681.00)	-70.9%
6) Capital Outlay		6000-6999	1,311,000.00	1,311,000.00	2,894,177.98	3,003,894.00	(1,692,894.00)	-129.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,363,755.00	1,363,755.00	2,907,089.17	3,037,321.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,363,755.00)	(1,363,755.00)	(2,907,089.17)	(3,037,321.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,363,755.00)	(1,363,755.00)	(2,907,089.17)	(3,037,321.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,424,166.00	11,424,166.00		10,159,070.00	(1,265,096.00)	-11.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,424,166.00	11,424,166.00		10,159,070.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,424,166.00	11,424,166.00		10,159,070.00		
2) Ending Balance, June 30 (E + F1e)			10,060,411.00	10,060,411.00		7,121,749.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,060,411.00	10,060,411.00		7,121,749.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	22,248.00	22,248.00	0.00	200.00	22,048.00	99.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,248.00	22,248.00	0.00	200.00	22,048.00	99.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,936.00	5,936.00	0.00	54.00	5,882.00	99.1%
OASDI/Medicare/Alternative		3301-3302	1,702.00	1,702.00	0.00	15.00	1,687.00	99.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	11.00	11.00	0.00	0.00	11.00	100.0%
Workers' Compensation		3601-3602	385.00	385.00	0.00	4.00	381.00	99.0%
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			8,034.00	8,034.00	0.00	73.00	7,961.00	99.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,416.00	7,416.00	0.00	7,416.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,416.00	7,416.00	0.00	7,416.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	12,910.50	25,681.00	(10,681.00)	-71.2%
Communications		5900	57.00	57.00	.69	57.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,057.00	15,057.00	12,911.19	25,738.00	(10,681.00)	-70.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,311,000.00	1,311,000.00	2,722,994.66	2,778,516.00	(1,467,516.00)	-111.9%
Buildings and Improvements of Buildings		6200	0.00	0.00	171,183.32	225,378.00	(225,378.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,311,000.00	1,311,000.00	2,894,177.98	3,003,894.00	(1,692,894.00)	-129.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,363,755.00	1,363,755.00	2,907,089.17	3,037,321.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	7,121,749.00
Total, Restricted Balance		7,121,749.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,727,639.00	2,727,639.00	1,217,804.26	2,451,805.00	(275,834.00)	-10.1%
5) TOTAL, REVENUES			2,727,639.00	2,727,639.00	1,217,804.26	2,451,805.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	114,860.00	114,860.00	67,174.44	115,970.00	(1,110.00)	-1.0%
2) Classified Salaries		2000-2999	1,557,447.00	1,557,447.00	763,586.95	1,343,489.00	213,958.00	13.7%
3) Employee Benefits		3000-3999	766,611.00	766,611.00	353,056.21	753,072.00	13,539.00	1.8%
4) Books and Supplies		4000-4999	96,031.00	96,031.00	23,051.56	152,376.00	(56,345.00)	-58.7%
5) Services and Other Operating Expenses		5000-5999	3,500.00	3,500.00	4,570.69	15,121.00	(11,621.00)	-332.0%
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			2,538,449.00	2,538,449.00	1,211,439.85	2,380,028.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			189,190.00	189,190.00	6,364.41	71,777.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	189,190.00	189,190.00	95,378.00	172,116.00	17,074.00	9.0%
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			(189,190.00)	(189,190.00)	(95,378.00)	(172,116.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(89,013.59)	(100,339.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		100,339.00	100,339.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		100,339.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		100,339.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,727,639.00	2,727,639.00	1,217,804.26	2,451,805.00	(275,834.00)	-10.1%
TOTAL, OTHER LOCAL REVENUE			2,727,639.00	2,727,639.00	1,217,804.26	2,451,805.00	(275,834.00)	-10.1%
TOTAL, REVENUES			2,727,639.00	2,727,639.00	1,217,804.26	2,451,805.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	114,860.00	114,860.00	67,174.44	115,970.00	(1,110.00)	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			114,860.00	114,860.00	67,174.44	115,970.00	(1,110.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	447,996.00	447,996.00	191,115.83	333,447.00	114,549.00	25.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	113,798.00	113,798.00	66,495.63	114,858.00	(1,060.00)	-0.9%
Clerical, Technical and Office Salaries		2400	70,912.00	70,912.00	40,801.30	71,633.00	(721.00)	-1.0%
Other Classified Salaries		2900	924,741.00	924,741.00	465,174.19	823,551.00	101,190.00	10.9%
TOTAL, CLASSIFIED SALARIES			1,557,447.00	1,557,447.00	763,586.95	1,343,489.00	213,958.00	13.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,744.00	21,744.00	12,719.96	21,962.00	(218.00)	-1.0%
PERS		3201-3202	324,804.00	324,804.00	138,706.65	352,359.00	(27,555.00)	-8.5%
OASDI/Medicare/Alternative		3301-3302	118,736.00	118,736.00	58,198.81	102,052.00	16,684.00	14.1%
Health and Welfare Benefits		3401-3402	271,530.00	271,530.00	128,379.47	250,315.00	21,215.00	7.8%
Unemployment Insurance		3501-3502	822.00	822.00	408.19	715.00	107.00	13.0%
Workers' Compensation		3601-3602	28,975.00	28,975.00	14,643.13	25,669.00	3,306.00	11.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			766,611.00	766,611.00	353,056.21	753,072.00	13,539.00	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	96,031.00	96,031.00	23,051.56	152,376.00	(56,345.00)	-58.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,031.00	96,031.00	23,051.56	152,376.00	(56,345.00)	-58.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	571.19	750.00	250.00	25.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	2,500.00	3,999.50	14,371.00	(11,871.00)	-474.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,500.00	3,500.00	4,570.69	15,121.00	(11,621.00)	-332.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,538,449.00	2,538,449.00	1,211,439.85	2,380,028.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	189,190.00	189,190.00	95,378.00	172,116.00	17,074.00	9.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			189,190.00	189,190.00	95,378.00	172,116.00	17,074.00	9.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(189,190.00)	(189,190.00)	(95,378.00)	(172,116.00)		

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	0.00	0.00	1,525,420.75	2,295,656.00	2,295,656.00	New
5) TOTAL, REVENUES			0.00	0.00	1,525,420.75	2,295,656.00		
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	1,541,303.44	2,295,656.00	(2,295,656.00)	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	1,541,303.44	2,295,656.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(15,882.69)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(15,882.69)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	331.38	12.00	12.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	1,525,089.37	2,295,644.00	2,295,644.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,525,420.75	2,295,656.00	2,295,656.00	New
TOTAL, REVENUES			0.00	0.00	1,525,420.75	2,295,656.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	1,450,868.54	2,154,147.00	(2,154,147.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	90,434.90	141,509.00	(141,509.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	1,541,303.44	2,295,656.00	(2,295,656.00)	New
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	1,541,303.44	2,295,656.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,219.00	13,219.00	13,014.66	13,211.40	(7.60)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,219.00	13,219.00	13,014.66	13,211.40	(7.60)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,219.00	13,219.00	13,014.66	13,211.40	(7.60)	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			65,344,106.35	58,401,184.30	37,188,052.48	27,752,195.27	21,698,917.55	39,595,580.33	48,978,371.32	64,877,764.53
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,713,373.00	(713,580.00)	6,313,652.00	3,599,627.00	3,599,627.00	714,232.00	10,056,182.00	0.00
Property Taxes	8020-8079		736,169.39	546,429.35	208,588.06	7,374,093.32	31,475,632.85	27,023,848.82	21,818,782.34	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	90.38	(90.38)	0.00	0.00	1,912,418.00	0.00
Federal Revenue	8100-8299		74,959.00	82,035.42	463,268.29	88,454.62	0.00	(90,274.00)	257,231.00	0.00
Other State Revenue	8300-8599		423,337.00	0.00	1,519,715.00	1,095,070.35	1,262,286.00	884,809.99	1,524,014.00	0.00
Other Local Revenue	8600-8799		419,665.91	(575,696.39)	2,161,916.73	2,355,751.92	1,628,277.73	1,428,192.96	1,603,610.12	464,271.02
Interfund Transfers In	8900-8929		0.00	0.00	600,000.00	0.00	(396,913.00)	0.00	5,459,406.31	(2,383,331.92)
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,367,504.30	(660,811.62)	11,267,230.46	14,512,906.83	37,568,910.58	29,960,809.77	42,631,643.77	(1,919,060.90)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,252,854.08	9,020,337.07	9,569,250.56	9,448,830.98	9,447,577.51	9,440,617.96	9,558,810.00	9,580,926.15
Classified Salaries	2000-2999		2,207,787.22	3,705,189.93	4,031,047.96	4,050,960.02	4,013,645.49	4,090,033.39	4,045,130.26	4,014,267.83
Employee Benefits	3000-3999		1,499,317.73	5,085,503.95	5,301,636.01	5,276,117.38	5,245,542.25	5,240,983.46	5,421,116.36	6,900,000.00
Books and Supplies	4000-4999		1,505,361.29	3,151,834.01	996,329.10	463,767.62	478,777.95	266,794.12	391,660.67	817,244.47
Services	5000-5999		1,675,924.92	1,058,089.15	1,874,577.75	1,841,696.56	1,751,205.93	2,062,942.52	2,513,539.83	2,030,137.47
Capital Outlay	6000-6999		106,843.02	73,026.39	23,818.17	35,436.84	379,041.62	93,668.00	58,456.72	153,474.84
Other Outgo	7000-7499		14,950.10	1,341.95	13,812.49	(86,298.33)	29,279.81	16,445.25	224,437.84	50,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	600,000.00	0.00	(450,000.00)	0.00	(150,000.00)	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			8,263,038.36	22,095,322.45	22,410,472.04	21,030,511.07	20,895,070.56	21,211,484.70	22,063,151.68	23,546,050.76
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	635,473.11	0.00	(18,748,549.59)	(1,522,950.41)	0.00	74,300.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(6,312,235.17)	308,573.68	895,887.81	3,774,043.27	709,064.31	149,888.26	13,046.39	11,552.14	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	(365,859.84)	20,972.43	13,903.80	15,343.61	(14,086.73)	3,216.83	(6,700.22)	5,687.25	(15,000.00)
Prepaid Expenditures	9330	(3,208,316.15)	(68,688.00)	2,131,626.63	(91,612.66)	49,323.12	(85,567.24)	(20,778.48)	(636.00)	(500,000.00)
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(9,250,938.05)	260,858.11	(15,707,131.35)	2,174,823.81	744,300.70	141,837.85	(14,432.31)	16,603.39	(515,000.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	12,834,043.29	3,308,246.10	2,673,613.95	(1,434,987.31)	(168,275.22)	(1,067,410.22)	(634,818.39)	4,699,992.02	1,000,000.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	(20,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,442,140.35	0.00	52,053.45	1,902,426.75	448,249.40	(13,574.69)	(13,079.84)	(14,289.75)	0.00
Deferred Inflows of Resources	9690	0.00	0.00	24,199.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,276,183.64	3,308,246.10	(17,250,133.60)	467,439.44	279,974.18	(1,080,984.91)	(647,898.23)	4,685,702.27	1,000,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(24,527,121.69)	(3,047,387.99)	1,543,002.25	1,707,384.37	464,326.52	1,222,822.76	633,465.92	(4,669,098.88)	(1,515,000.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,942,922.05)	(21,213,131.82)	(9,435,857.21)	(6,053,277.72)	17,896,662.78	9,382,790.99	15,899,393.21	(26,980,111.66)
F. ENDING CASH (A + E)			58,401,184.30	37,188,052.48	27,752,195.27	21,698,917.55	39,595,580.33	48,978,371.32	64,877,764.53	37,897,652.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		37,897,652.87	38,420,057.98	67,189,007.22	43,627,956.46				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	(10,599,129.00)	0.00	0.00	15,683,984.00	15,683,984.00
Property Taxes	8020-8079	18,248,455.87	50,000,000.00	0.00	0.00	0.00	0.00	157,432,000.00	157,432,000.00
Miscellaneous Funds	8080-8099	5,000,000.00	0.00	0.00	2,017,029.00	0.00	0.00	8,929,447.00	8,929,447.00
Federal Revenue	8100-8299	0.00	600,000.00	3,300,000.00	561,299.67	0.00	0.00	5,336,974.00	5,336,974.00
Other State Revenue	8300-8599	0.00	2,000,000.00	0.00	3,018,639.16	10,193,344.50	0.00	21,921,216.00	21,921,216.00
Other Local Revenue	8600-8799	1,200,000.00	1,200,000.00	1,200,000.00	1,763,122.00	0.00	0.00	14,849,112.00	14,849,112.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	2,807,388.61	0.00	0.00	6,086,550.00	6,086,550.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		24,448,455.87	53,800,000.00	4,500,000.00	(431,650.56)	10,193,344.50	0.00	230,239,283.00	230,239,283.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,580,926.15	9,580,926.15	9,580,926.15	9,867,840.24	0.00	0.00	105,929,823.00	105,929,823.00
Classified Salaries	2000-2999	4,014,267.83	4,014,267.83	4,014,267.83	5,054,025.41	0.00	0.00	47,254,891.00	47,254,891.00
Employee Benefits	3000-3999	6,900,000.00	6,900,000.00	6,900,000.00	9,428,421.86	0.00	0.00	70,098,639.00	70,098,639.00
Books and Supplies	4000-4999	817,244.47	817,244.47	817,244.47	1,527,817.36	0.00	0.00	12,051,320.00	12,051,320.00
Services	5000-5999	2,030,137.47	2,030,137.47	2,030,137.47	3,433,027.46	0.00	0.00	24,331,554.00	24,331,554.00
Capital Outlay	6000-6999	153,474.84	153,474.84	153,474.84	583,870.88	0.00	0.00	1,968,061.00	1,968,061.00
Other Outgo	7000-7499	(85,000.00)	50,000.00	50,000.00	210,719.89	0.00	0.00	489,689.00	489,689.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		23,411,050.76	23,546,050.76	23,546,050.76	30,105,723.10	0.00	0.00	262,123,977.00	262,123,977.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	20,000,000.00	0.00	0.00	0.00	0.00	(197,200.00)	
Accounts Receivable	9200-9299	0.00	0.00	(3,000,000.00)	(3,000,000.00)	(6,000,000.00)	0.00	(6,137,944.14)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(15,000.00)	15,000.00	(15,000.00)	(15,000.00)	(340,622.61)	0.00	(347,285.64)	
Prepaid Expenditures	9330	(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	(1,643,831.24)	0.00	(2,230,163.87)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(515,000.00)	19,515,000.00	(3,515,000.00)	(3,515,000.00)	(7,984,453.85)	0.00	(8,912,593.65)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	1,000,000.00	1,000,000.00	1,000,000.00	3,549,583.62	0.00	14,925,944.55	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	52,985.44	0.00	0.00	2,414,770.76	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	(24,199.00)	0.00	0.00	0.00	
SUBTOTAL		0.00	21,000,000.00	1,000,000.00	1,028,786.44	3,549,583.62	0.00	17,340,715.31	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(515,000.00)	(1,485,000.00)	(4,515,000.00)	(4,543,786.44)	(11,534,037.47)	0.00	(26,253,308.96)	
E. NET INCREASE/DECREASE (B - C + D)		522,405.11	28,768,949.24	(23,561,050.76)	(35,081,160.10)	(1,340,692.97)	0.00	(58,138,002.96)	(31,884,694.00)
F. ENDING CASH (A + E)		38,420,057.98	67,189,007.22	43,627,956.46	8,546,796.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,206,103.39	

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			8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36
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		8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		8,546,796.36	8,546,796.36	8,546,796.36	8,546,796.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,546,796.36	

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: March 13, 2025

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

POSITIVE CERTIFICATION

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

☐

QUALIFIED CERTIFICATION

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

☐

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Tina Bernal

Telephone: 408-252-3000 ext 61412

Title: Director, Fiscal Services

E-mail: bernal_tina@cusdk8.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	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 first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal 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 first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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	

Second 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 first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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 first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	262,123,977.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,336,974.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	265,466.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,968,061.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	930,981.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,164,508.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,284,067.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				255,906,562.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				13,027.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,643.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		232,222,241.34		17,719.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		232,222,241.34		17,719.67
B. Required effort (Line A.2 times 90%)		209,000,017.21		15,947.70
C. Current year expenditures (Line I.E and Line II.B)		255,906,562.00		19,643.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)		0.00%		0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,245,528.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 213,667,811.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.33%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 9,388,146.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,876,715.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	103,000.00	
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00	
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	937,623.40	
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00	
7. Adjustment for Employment Separation Costs		
a. Plus: Normal Separation Costs (Part II, Line A)	0.00	
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00	
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,305,484.40	
9. Carry-Forward Adjustment (Part IV, Line F)	(2,641,663.77)	
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,663,820.62	
B. Base Costs		
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	168,799,179.00	
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,895,264.00	
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,101,181.00	
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	486,331.00	
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	265,466.00	
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00	
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,221,819.00	
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00	
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	247,199.00	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,424,586.00	
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,716,496.60	
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00	
13. Adjustment for Employment Separation Costs		
a. Less: Normal Separation Costs (Part II, Line A)	0.00	
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00	
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00	
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00	
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00	
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,343,309.00	
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00	
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	249,500,830.60	
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)		5.33%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)		4.27%
Part IV - Carry-forward Adjustment The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates		

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	13,305,484.40
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,890,164.54
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.55%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.73%) times Part III, Line B19); zero if positive	(2,641,663.77)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,641,663.77)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.27%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1320831.89) is applied to the current year calculation and the remainder (\$-1320831.88) is deferred to one or more future years:	4.80%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-880554.59) is applied to the current year calculation and the remainder (\$-1761109.18) is deferred to one or more future years:	4.98%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(2,641,663.77)

Approved
indirect
cost rate: 7.55%

Highest
rate used
in any
program: 8.73%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,419,358.00	340,867.00	7.71%
01	3010	587,039.00	44,321.00	7.55%
01	3310	2,238,583.00	169,013.00	7.55%
01	3311	14,046.00	1,060.00	7.55%
01	3312	840,466.00	63,455.00	7.55%
01	3315	54,405.00	4,107.00	7.55%
01	3318	19,511.00	1,473.00	7.55%
01	3327	153,796.00	11,611.00	7.55%
01	3345	901.00	68.00	7.55%
01	4035	274,450.00	20,720.00	7.55%
01	4127	26,224.00	1,978.00	7.54%
01	4201	120,500.00	9,098.00	7.55%
01	4203	499,279.00	37,696.00	7.55%
01	6053	640,042.00	55,873.00	8.73%
01	6266	1,920,219.00	144,977.00	7.55%
01	6331	84,673.00	6,393.00	7.55%
01	6520	5,133.00	387.00	7.54%
01	6546	981,675.00	58,418.00	5.95%
01	6547	510,606.00	38,550.00	7.55%
01	6690	28,690.00	2,166.00	7.55%
01	6762	3,626,676.00	276,179.00	7.62%
01	6770	986,896.00	9,869.00	1.00%
01	7311	71,907.00	5,429.00	7.55%
01	7435	4,391,542.00	331,552.00	7.55%
01	9010	10,413,509.00	226,259.00	2.17%
13	5310	6,343,309.00	376,792.00	5.94%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	173,043,219.00	4.55%	180,914,819.00	4.57%	189,179,999.00
2. Federal Revenues	8100-8299	0.00	0.00%	8,300,000.00	(100.00%)	0.00
3. Other State Revenues	8300-8599	3,664,289.00	(.34%)	3,651,792.15	.13%	3,656,632.78
4. Other Local Revenues	8600-8799	4,760,053.00	1.34%	4,823,879.76	(1.06%)	4,772,819.33
5. Other Financing Sources						
a. Transfers In	8900-8929	172,116.00	0.00%	172,116.00	0.00%	172,116.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(37,524,456.00)	(2.85%)	(36,454,920.33)	2.75%	(37,456,888.20)
6. Total (Sum lines A1 thru A5c)		144,115,221.00	12.00%	161,407,686.58	(.67%)	160,324,678.91
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,959,470.00		86,580,328.71
b. Step & Column Adjustment				1,293,142.07		1,298,704.94
c. Cost-of-Living Adjustment				1,510,412.64		0.00
d. Other Adjustments				(182,696.00)		(518,798.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,959,470.00	3.12%	86,580,328.71	.90%	87,360,235.65
2. Classified Salaries						
a. Base Salaries				22,889,033.00		22,010,610.69
b. Step & Column Adjustment				320,213.14		326,918.34
c. Cost-of-Living Adjustment				192,839.55		0.00
d. Other Adjustments				(1,391,475.00)		(216,055.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,889,033.00	(3.84%)	22,010,610.69	.50%	22,121,474.03
3. Employee Benefits	3000-3999	41,078,896.00	4.41%	42,890,942.62	4.26%	44,718,450.08
4. Books and Supplies	4000-4999	3,995,172.00	2.92%	4,111,831.02	2.70%	4,222,850.45
5. Services and Other Operating Expenditures	5000-5999	9,406,617.00	(25.33%)	7,024,385.19	1.07%	7,099,809.94
6. Capital Outlay	6000-6999	267,215.00	0.00%	267,215.00	0.00%	267,215.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	866,481.00	0.00%	866,481.00	0.00%	866,481.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,238,311.00)	0.00%	(2,238,311.00)	0.00%	(2,238,311.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		160,224,573.00	.80%	161,513,483.23	1.80%	164,418,205.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(16,109,352.00)		(105,796.65)		(4,093,526.24)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,224,698.00		15,115,346.00		15,009,549.35
2. Ending Fund Balance (Sum lines C and D1)		15,115,346.00		15,009,549.35		10,916,023.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,053.00		300,053.00		300,053.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	7,863,719.31		7,486,145.00		7,509,633.29
2. Unassigned/Unappropriated	9790	6,951,573.69		7,223,351.35		3,106,336.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,115,346.00		15,009,549.35		10,916,023.11
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,863,719.31		7,486,145.00		7,509,633.29
c. Unassigned/Unappropriated	9790	6,951,573.69		7,223,351.35		3,106,336.82
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		14,815,293.00		14,709,496.35		10,615,970.11
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FTE decreases in Certificated and Classified staffing						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,002,212.00	0.00%	9,002,212.00	0.00%	9,002,212.00
2. Federal Revenues	8100-8299	5,336,974.00	(2.68%)	5,193,800.00	0.00%	5,193,800.00
3. Other State Revenues	8300-8599	18,256,927.00	(3.84%)	17,555,054.22	1.05%	17,738,911.17
4. Other Local Revenues	8600-8799	10,089,059.00	0.00%	10,089,059.00	0.00%	10,089,059.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,914,434.00	34.20%	7,937,427.42	2.65%	8,147,584.72
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	37,524,456.00	(2.85%)	36,454,920.33	2.75%	37,456,888.20
6. Total (Sum lines A1 thru A5c)		86,124,062.00	.13%	86,232,472.97	1.62%	87,628,455.09
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,970,353.00		18,886,489.84
b. Step & Column Adjustment				304,733.29		258,400.82
c. Cost-of-Living Adjustment				365,875.62		0.00
d. Other Adjustments				(3,754,472.07)		(1,635,566.43)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,970,353.00	(14.04%)	18,886,489.84	(7.29%)	17,509,324.23
2. Classified Salaries						
a. Base Salaries				24,365,858.00		24,160,786.63
b. Step & Column Adjustment				365,487.96		362,411.79
c. Cost-of-Living Adjustment				444,288.34		0.00
d. Other Adjustments				(1,014,847.67)		(130,693.78)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,365,858.00	(.84%)	24,160,786.63	.96%	24,392,504.64
3. Employee Benefits	3000-3999	29,019,743.00	(1.07%)	28,710,527.27	(.34%)	28,612,284.30
4. Books and Supplies	4000-4999	8,056,148.00	(40.91%)	4,760,022.86	(14.39%)	4,075,141.66
5. Services and Other Operating Expenditures	5000-5999	14,924,937.00	(15.71%)	12,580,740.77	.78%	12,678,623.74
6. Capital Outlay	6000-6999	1,700,846.00	(72.73%)	463,812.00	4.16%	483,112.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,861,519.00	(26.77%)	1,363,277.16	(23.63%)	1,041,116.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		101,899,404.00	(10.77%)	90,925,656.53	(2.35%)	88,792,106.57
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,775,342.00)		(4,693,183.56)		(1,163,651.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		28,094,163.00		12,318,821.00		7,625,637.44
2. Ending Fund Balance (Sum lines C and D1)		12,318,821.00		7,625,637.44		6,461,985.96
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,318,821.00		7,625,637.44		6,461,985.96
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,318,821.00		7,625,637.44		6,461,985.96
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FTE reductions in Certificated and Classified.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	182,045,431.00	4.32%	189,917,031.00	4.35%	198,182,211.00
2. Federal Revenues	8100-8299	5,336,974.00	152.84%	13,493,800.00	(61.51%)	5,193,800.00
3. Other State Revenues	8300-8599	21,921,216.00	(3.26%)	21,206,846.37	.89%	21,395,543.95
4. Other Local Revenues	8600-8799	14,849,112.00	.43%	14,912,938.76	(.34%)	14,861,878.33
5. Other Financing Sources						
a. Transfers In	8900-8929	6,086,550.00	33.24%	8,109,543.42	2.59%	8,319,700.72
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		230,239,283.00	7.56%	247,640,159.55	.13%	247,953,134.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,929,823.00		105,466,818.55
b. Step & Column Adjustment				1,597,875.36		1,557,105.76
c. Cost-of-Living Adjustment				1,876,288.26		0.00
d. Other Adjustments				(3,937,168.07)		(2,154,364.43)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,929,823.00	(.44%)	105,466,818.55	(.57%)	104,869,559.88
2. Classified Salaries						
a. Base Salaries				47,254,891.00		46,171,397.32
b. Step & Column Adjustment				685,701.10		689,330.13
c. Cost-of-Living Adjustment				637,127.89		0.00
d. Other Adjustments				(2,406,322.67)		(346,748.78)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,254,891.00	(2.29%)	46,171,397.32	.74%	46,513,978.67
3. Employee Benefits	3000-3999	70,098,639.00	2.14%	71,601,469.89	2.42%	73,330,734.38
4. Books and Supplies	4000-4999	12,051,320.00	(26.38%)	8,871,853.88	(6.47%)	8,297,992.11
5. Services and Other Operating Expenditures	5000-5999	24,331,554.00	(19.43%)	19,605,125.96	.88%	19,778,433.68
6. Capital Outlay	6000-6999	1,968,061.00	(62.86%)	731,027.00	2.64%	750,327.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	866,481.00	0.00%	866,481.00	0.00%	866,481.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(376,792.00)	132.23%	(875,033.84)	36.82%	(1,197,195.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		262,123,977.00	(3.69%)	252,439,139.76	.31%	253,210,311.72
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(31,884,694.00)		(4,798,980.21)		(5,257,177.72)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		59,318,861.00		27,434,167.00		22,635,186.79
2. Ending Fund Balance (Sum lines C and D1)		27,434,167.00		22,635,186.79		17,378,009.07
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	300,053.00		300,053.00		300,053.00
b. Restricted	9740	12,318,821.00		7,625,637.44		6,461,985.96
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,863,719.31		7,486,145.00		7,509,633.29

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	6,951,573.69		7,223,351.35		3,106,336.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,434,167.00		22,635,186.79		17,378,009.07
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,863,719.31		7,486,145.00		7,509,633.29
c. Unassigned/Unappropriated	9790	6,951,573.69		7,223,351.35		3,106,336.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,815,293.00		14,709,496.35		10,615,970.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.65%		5.83%		4.19%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		13,014.66		13,028.47		12,812.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		262,123,977.00		252,439,139.76		253,210,311.72
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		262,123,977.00		252,439,139.76		253,210,311.72
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,863,719.31		7,573,174.19		7,596,309.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,863,719.31		7,573,174.19		7,596,309.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(12,374.00)	0.00	(376,792.00)				
Other Sources/Uses Detail					6,086,550.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(22,959.00)	376,792.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,914,434.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	35,333.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	172,116.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	35,333.00	(35,333.00)	376,792.00	(376,792.00)	6,086,550.00	6,086,550.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA					
		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)	District Regular	13,211.40	13,211.40		
	Charter School	0.00	0.00		
	Total ADA	13,211.40	13,211.40	0.0%	Met
1st Subsequent Year (2025-26)	District Regular	13,190.25	13,031.98		
	Charter School	0.00			
	Total ADA	13,190.25	13,031.98	(1.2%)	Met
2nd Subsequent Year (2026-27)	District Regular	13,190.25	13,053.91		
	Charter School				
	Total ADA	13,190.25	13,053.91	(1.0%)	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections 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 first interim projections

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	13,544.00	13,533.00		
	Charter School				
	Total Enrollment	13,544.00	13,533.00	(.1%)	Met
1st Subsequent Year (2025-26)	District Regular	13,550.00	13,534.00		
	Charter School				
	Total Enrollment	13,550.00	13,534.00	(.1%)	Met
2nd Subsequent Year (2026-27)	District Regular	13,369.00	13,309.00		
	Charter School				
	Total Enrollment	13,369.00	13,309.00	(.4%)	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 first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2021-22)			
	District Regular	13,566	14,084
	Charter School		
	Total ADA/Enrollment	13,566	14,084
Second Prior Year (2022-23)			
	District Regular	12,942	13,467
	Charter School		
	Total ADA/Enrollment	12,942	13,467
First Prior Year (2023-24)			
	District Regular	13,093	13,585
	Charter School	0	
	Total ADA/Enrollment	13,093	13,585
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
	District Regular	13,015	13,533	
	Charter School	0		
	Total ADA/Enrollment	13,015	13,533	96.2% Met
1st Subsequent Year (2025-26)				
	District Regular	13,016	13,534	
	Charter School			
	Total ADA/Enrollment	13,016	13,534	96.2% Met
2nd Subsequent Year (2026-27)				
	District Regular	12,800	13,309	
	Charter School			
	Total ADA/Enrollment	12,800	13,309	96.2% 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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2024-25)	173,204,984.00	173,115,984.00	(.1%)	Met
1st Subsequent Year (2025-26)	180,263,804.00	180,914,819.00	.4%	Met
2nd Subsequent Year (2026-27)	187,873,959.00	189,179,999.00	.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

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%
	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	147,927,399.00	160,224,573.00	92.3%	Met
1st Subsequent Year (2025-26)	151,481,882.02	161,513,483.23	93.8%	Not Met
2nd Subsequent Year (2026-27)	154,200,159.76	164,418,205.15	93.8%	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)

The cost of District Benefits, specifically Health & Welfare, increased in 2023-2024 due to the District offering employees 100% and additional District coverage for families. Additionally, Health & Welfare is projected to increase over 10% in cost in the two subsequent years.

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 first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2024-25)	5,323,141.00	5,336,974.00	.3%	No
1st Subsequent Year (2025-26)	4,668,869.10	13,493,800.00	189.0%	Yes
2nd Subsequent Year (2026-27)	4,668,869.10	5,193,800.00	11.2%	Yes

Explanation:

(required if Yes)

The District is applying for a one-time Inflation Reduction Act funding in the amount of \$8,300,000 in 2025-2026.

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

Current Year (2024-25)	21,921,216.00	21,921,216.00	0.0%	No
1st Subsequent Year (2025-26)	21,186,190.68	21,206,846.37	.1%	No
2nd Subsequent Year (2026-27)	21,226,579.56	21,395,543.95	.8%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	13,238,308.00	14,849,112.00	12.2%	Yes
1st Subsequent Year (2025-26)	13,237,281.75	14,912,938.76	12.7%	Yes
2nd Subsequent Year (2026-27)	13,237,138.56	14,861,878.33	12.3%	Yes

Explanation:

(required if Yes)

The District is forecasting an increase in interest and facility use permits.

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

Current Year (2024-25)	12,382,492.00	12,051,320.00	-2.7%	No
1st Subsequent Year (2025-26)	8,687,529.37	8,871,853.88	2.1%	No
2nd Subsequent Year (2026-27)	6,961,284.17	8,297,992.11	19.2%	Yes

Explanation:

(required if Yes)

In 26-27 a one-time reduction has been removed.

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

Current Year (2024-25)	24,283,941.00	24,331,554.00	.2%	No
1st Subsequent Year (2025-26)	19,561,139.88	19,605,125.96	.2%	No
2nd Subsequent Year (2026-27)	19,675,348.45	19,778,433.68	.5%	No

Explanation:

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	40,482,665.00	42,107,302.00	4.0%	Met
1st Subsequent Year (2025-26)	39,092,341.53	49,613,585.13	26.9%	Not Met
2nd Subsequent Year (2026-27)	39,132,587.22	41,451,222.28	5.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	36,666,433.00	36,382,874.00	-.8%	Met
1st Subsequent Year (2025-26)	28,248,669.25	28,476,979.84	.8%	Met
2nd Subsequent Year (2026-27)	26,636,632.62	28,076,425.79	5.4%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The District is applying for a one-time Inflation Reduction Act funding in the amount of \$8,300,000 in 2025-2026.

Explanation:

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

Explanation:

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

The District is forecasting an increase in interest and facility use permits.

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

In 26-27 a one-time reduction has been removed.

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	7,347,531.66	8,836,952.00 Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		8,727,749.00

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)	5.7%	5.8%	4.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.9%	1.4%

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)	(16,109,352.00)	160,224,573.00	10.1%	Not Met
1st Subsequent Year (2025-26)	(105,796.65)	161,513,483.23	.1%	Met
2nd Subsequent Year (2026-27)	(4,093,526.24)	164,418,205.15	2.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In 2024-25 District needed to make changes to reduce deficit spending. These changes have been applied beginning in 2025-26.

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)	27,434,167.00	Met
1st Subsequent Year (2025-26)	22,635,186.79	Met
2nd Subsequent Year (2026-27)	17,378,009.07	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)	8,546,796.36	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	13,015	13,028	12,812
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	262,123,977.00	252,439,139.76	253,210,311.72
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	262,123,977.00	252,439,139.76	253,210,311.72

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,863,719.31	7,573,174.19	7,596,309.35
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)	7,863,719.31	7,573,174.19	7,596,309.35

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,863,719.31	7,486,145.00	7,509,633.29
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,951,573.69	7,223,351.35	3,106,336.82
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)	14,815,293.00	14,709,496.35	10,615,970.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.65%	5.83%	4.19%
District's Reserve Standard (Section 10B, Line 7):	7,863,719.31	7,573,174.19	7,596,309.35
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 first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 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 first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second 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)	(35,405,252.00)	(37,524,456.00)	6.0%	2,119,204.00	Not Met
1st Subsequent Year (2025-26)	(35,708,453.86)	(35,814,328.54)	.3%	105,874.68	Met
2nd Subsequent Year (2026-27)	(36,514,732.75)	(36,806,425.12)	.8%	291,692.37	Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	7,020,415.00	6,086,550.00	-13.3%	(933,865.00)	Not Met
1st Subsequent Year (2025-26)	24,100,516.13	8,109,543.42	-66.4%	(15,990,972.71)	Not Met
2nd Subsequent Year (2026-27)	9,307,224.58	8,319,700.72	-10.6%	(987,523.86)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 contribution to Special Education in 2024-25 increased due to increased costs of services that were not known at the time.

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

Explanation:

(required if NOT met)

A one-time transfer in from the Building Fund in 2025-26 was removed. Additionally, the transfer in from the building fund has increased overall to cover the cost of RRMA.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	SACS Fund 21	SACS Fund 21	4,376,073
Certificates of Participation	n/a			
General Obligation Bonds	Varies	SACS Fund 51	SACS Fund 51	245,889,017
Supp Early Retirement Program	n/a			
State School Building Loans	n/a			
Compensated Absences	1	SACS Fund 01 General Fund	SACS Fund 01 General Fund	1,840,832
Other Long-term Commitments (do not include OPEB):				
Net Pension Liability		SACS Fund 01 General Fund	SACS Fund 01 General Fund	194,953,000
Other General Long Term Debt		Capital Lease Agreements	SACS Fund 21 Building Fund	0
Solar Improvements		SACS Bond Fund & General Fund 01	SACS Bond Fund & General Fund 01	43,317,871
PG &E Energy Savings Loans		SACS General Fund 01	SACS General Fund 01	3,566,242
TOTAL:				493,943,035

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment	Current Year (2024-25) Annual Payment	1st Subsequent Year (2025-26) Annual Payment	2nd Subsequent Year (2026-27) Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	470,964	470,964	470,964	470,964
Certificates of Participation				
General Obligation Bonds	21,823,457	22,687,588	22,673,581	23,555,791
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,930,715	1,840,332	1,840,332	1,840,332

Other Long-term Commitments (continued):

Net Pension Liability				
Other General Long Term Debt		0	0	0
Solar Improvements		2,041,584	2,810,407	10,043,091
PG &E Energy Savings Loans		385,308	455,160	455,160

Total Annual Payments:	24,225,136	27,425,776	28,250,444	36,365,338
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 District's GO Bond and lease liability payments have not changed. The District entered into two new agreements this year: 1. To construct solar improvements, and 2. An agreement with PG & E to install energy efficient light fixtures. Payments on the GO Bonds are made from the Bond Interest and Redemption Fund. Payments on the PG&E energy savings loans are made from the General Fund. Payments on the lease liabilities are made from the Building Fund. Payments for the net pension liability and compensated absences are made from the funds which the respective employee worked.

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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

No

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

n/a

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

n/a

- 2 OPEB Liabilities

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

First Interim
(Form 01CSI, Item S7A) Second Interim

0.00	0.00

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

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

First Interim
(Form 01CSI, Item S7A) Second Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

0.00	0.00

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

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

4. Comments:

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S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1

a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

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

No

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

No

2	Self-Insurance Liabilities	First Interim (Form 01CSI, Item S7B)		Second Interim
	a. Accrued liability for self-insurance programs	0.00		0.00
	b. Unfunded liability for self-insurance programs	0.00		0.00

3	Self-Insurance Contributions	First Interim (Form 01CSI, Item S7B)		Second Interim
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2024-25)	2,271,948.00		2,295,656.00
	1st Subsequent Year (2025-26)	2,271,948.00		2,295,656.00
	2nd Subsequent Year (2026-27)	2,271,948.00		2,295,656.00
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2024-25)	2,271,948.00		2,295,656.00
	1st Subsequent Year (2025-26)	2,271,948.00		2,295,656.00
	2nd Subsequent Year (2026-27)	2,271,948.00		2,295,656.00

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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 first interim projections?

Yes

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	759.6	757.6	764.5	764.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	580.9	611.3	588.6	588.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

		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?			
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			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

		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?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

Classified (Non-management) - Other
List other significant contract changes that have occurred since first interim 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 first interim projections?

Yes

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	86.1	83.4	83.4	83.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

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")

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

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

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

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

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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?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Second Interim
Actuals to Date 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Cupertino Union Elementary

Santa Clara County

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IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Second Interim
Board Approved Operating Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Cupertino Union Elementary

Santa Clara County

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

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IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Exception

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

Second Interim
Original Budget 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Cupertino Union Elementary

Santa Clara County

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

Second Interim
Projected Totals 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Cupertino Union Elementary

Santa Clara County

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

INTRAID-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>