

Central Unified School District



2024 - 2025 1st Interim

PRESENTED TO
BOARD OF TRUSTEES

DECEMBER 10, 2024

KETTI DAVIS
SUPERINTENDENT

AMER IQBAL
CHIEF BUSINESS OFFICER

MAICELA ORDOÑEZ
DIRECTOR, FISCAL SERVICES

5652 W. Gettysburg Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

Trustee Area 1	Mr. Joshua Sellers
Trustee Area 2	Ms. Yesenia Z. Carrillo
Trustee Area 3	Mr. Phillip Cervantes
Trustee Area 4	Mr. Nabil Kherfan
Trustee Area 5	Mr. Richard A. Solis
Trustee Area 6	Mr. Jeremy A. Mehling
Trustee Area 7	Mr. Naindeep Singh Chann

SUPERINTENDENT'S EXECUTIVE CABINET

Superintendent	Mrs. Ketti Davis
Assistant Superintendent, Educational Services	Dr. Tami Boatright
Assistant Superintendent, Chief Business Officer	Mr. Amer Iqbal
Assistant Superintendent, Human Resource	Mrs. Eva Chavez (Interim)
Assistant Superintendent, Student & Family Services	Dr. Marilyn Lopez

CENTRAL UNIFIED SCHOOL DISTRICT

2024-2025 First Interim Budget Report

Below is a summary of the 2024-2025 First Interim Budget Report containing a Positive Certification which indicates that based upon current projections, the District will meet its financial obligations this fiscal year and the subsequent two years.

ECONOMIC OUTLOOK

The 2024-2025 First Interim Budget has been compiled using the latest information from School Services of California (SSC) and the Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator. School district budgets are not static documents and must be revised as often as necessary in order to respond to the changing politics at the state and federal level as well as to the changing goals and needs of the district. In order to project the budget, a series of assumptions are determined and inserted into state and district formulas. The budget assumptions are updated with a revision 45 days after the adoption of the state budget and with two interim reports.

The district has and will continue to maintain fiscal solvency. The district continues to balance one-time revenues and expenditures as well as implement long-term plans that are essential for program sustainability. Cash flow as well as multiple budget assumptions will continue to be monitored to ensure the district continues to meet and exceed its mission, vision and beliefs of excellence and high expectations, equity and access, collaboration and community.

The 2024-2025 First Interim budget is based on the following assumptions, as appropriate with conservative estimates for both revenues and expenditures.

GENERAL FUND REVENUES

General Fund estimated revenue (restricted and unrestricted) is \$318.9 million, comprised from Local Control Funding Formula (LCFF), Federal, Other State, and Local and Other Revenues.

The single largest source of income is LCFF. LCFF funding is allocated through the Principal Apportionment and is funded through a combination of Local Property Taxes, State Aid and Education Protection Account (EPA).

REVENUE ASSUMPTIONS

LCFF Revenue - \$225,782,528

- Increase of \$11 million from 2023-2024 UA
 - Enrollment count of 16,097
 - Unduplicated Pupil Count – 13,194
 - Cost of Living Adjustment (COLA) 1.07%
 - Additional Add-ons:
 - Home to School Transportation: \$2 million

Federal Revenues \$19,259,476

- Decrease of \$19.4 million in restricted funds from 2023-2024 UA
 - Loss of COVID-19 fiscal relief funding

Other State Revenues \$45,685,916

- Decrease of \$18 million in restricted funds from 2023-2024 UA
 - Lottery – decrease of \$650K
 - Child Nutrition Programs – all Child Nutrition revenue funds moved to Fund 13

Local and Other Revenues \$28,229,166

- Decrease of \$7.9 million in restricted funds from 2023-2024 UA
 - Decrease in local grants/reimbursements

GENERAL FUND EXPENDITURES

The District's general fund total (restricted and unrestricted) expenditures are estimated at \$326 million. Unrestricted expenditures are estimated at \$219 million and restricted expenditures at \$107 million. Estimated expenditures for total salaries and benefits are \$238 million, books and supplies \$22 million, services \$42 million, capital outlay \$17 million, and other outgo \$6 million.

Certificated Salaries \$116,875,918

Classified Salaries \$45,296,016

Employee Benefits \$76,342,950

Books, Supplies and Other Materials \$22,277,851

Services/Other Operating Expenses \$42,616,343

BEGINNING BALANCE

The projected unrestricted beginning fund balance is \$43,697,252.

PROJECTED ENDING BALANCE

The projected unrestricted ending fund balance is \$38,148,761.19

COMPONENTS OF THE ENDING FUND BALANCE

Assigned Board Authorized Funds: \$15,841,829 (vacancies and projects)

Board Authorized Committed Funds: \$6,000,000 (facilities)

Reserves for Economic Uncertainties: \$16,306,932

RESERVE FOR ECONOMIC UNCERTAINTIES

The District's Reserve for Economic Uncertainties meets the State minimum requirement of 3%. Additional 2% set aside for Reserve in Other Designation to maintain a 5% reserve, per Board Policy (BP3100). The District's projected ending reserve for 2024-2025 is 5.00%

MULTI-YEAR PROJECTIONS

Multi-Year Projections (MYP) are projections, not forecasts nor predictions. Projections are the mathematical result of today's decisions, based on a given set of assumptions and are expected to change as the assumptions change. Forecasts are predictions of the future and they have a higher implied reliability factor than projections.

Revenues for the multi-year projections follow the SSC's recommendations and the FCMAT LCFF calculator. Changes in the LCFF revenue represent projected changes in enrollment/ADA, unduplicated counts and projected COLAs.

Expenditures have been adjusted to reflect any necessary reductions or increases to maintain the districts goals and the required reserve. Multi-year projections are aligned with current law and will be updated as additional information becomes available.

The table below as well as the MYP section of the first interim budget report details a listing of assumptions for the next two subsequent years (2025-2026 and 2026-2027).

2024-2025 First Interim Budget – Multi-Year Projections Assumptions

2024-2025:

1. COLA increase from 0.76% to 1.07%
2. 16,097 District enrollment
3. 81.76% LCFF Unduplicated Pupil Percentage
4. Anticipated increase in LCFF funding from 2023-2024
5. A change to employer contribution (from 85% to 90%) in H&W benefits
6. STRS employer contribution rate 19.1% (no change)
7. PERS employer contribution rate 27.05%
8. Includes COP payments of \$3,153,831

2025-2026:

1. 2.93% COLA
2. 16,097 District enrollment
3. 81.98% LCFF Unduplicated Pupil Percentage
4. Anticipated increase LCFF funding from 2024-2025
5. 2.0% Step and column salary increase
6. No change in H&W benefits
7. STRS employer contribution rate 19.1% (no change)
8. PERS employer contribution rate increase from **27.05% to 27.6%**
9. Includes COP payments of \$3,153,831

2026-2027:

1. 3.08% COLA
2. 16,097 District enrollment
3. 81.97% LCFF Unduplicated Pupil Percentage
4. Anticipated increase in LCFF funding from 2025-2026
5. 2.0% Step and column salary increase
6. No change in H&W benefits
7. STRS employer contribution rate 19.1% (no change)
8. PERS employer contribution rate increased from **27.6% to 28.0%**
9. Includes COP payments of \$3,153,831

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2024 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: Maricela Ordoñez Telephone: 559-691-5225
Title: Director of Fiscal Services E-mail: mordonez@centralunified.org

Criteria and Standards Review Summary

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

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

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

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Form CI
F81GPDJEK(2024-25)

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

**General Fund
Multi-Year Projections
and
Cash Flow**

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	225,782,528.00	3.07%	232,714,587.00	3.07%	239,869,223.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,540,977.00	(9.81%)	5,899,165.00	0.00%	5,899,165.00
4. Other Local Revenues	8600-8799	10,674,359.65	(57.31%)	4,557,034.25	0.00%	4,557,034.25
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(29,203,258.95)	3.41%	(30,200,000.00)	3.31%	(31,200,000.00)
6. Total (Sum lines A1 thru A5c)		213,794,605.70	(.39%)	212,970,786.25	2.89%	219,125,422.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				94,334,924.15		97,259,307.15
b. Step & Column Adjustment				2,924,383.00		3,015,039.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	94,334,924.15	3.10%	97,259,307.15	3.10%	100,274,346.15
2. Classified Salaries						
a. Base Salaries				34,172,125.97		35,299,805.97
b. Step & Column Adjustment				1,127,680.00		1,164,894.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,172,125.97	3.30%	35,299,805.97	3.30%	36,464,699.97
3. Employee Benefits	3000-3999	55,151,568.05	3.90%	57,304,916.00	3.90%	59,539,808.00
4. Books and Supplies	4000-4999	7,238,450.08	2.00%	7,383,219.00	2.00%	7,531,000.00
5. Services and Other Operating Expenditures	5000-5999	18,749,440.06	2.00%	19,125,000.00	2.00%	19,507,500.00
6. Capital Outlay	6000-6999	7,535,769.33	(76.18%)	1,795,379.34	0.00%	1,795,379.34
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,557,107.13	0.00%	5,557,107.13	0.00%	5,557,107.13
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,601,887.95)	(.03%)	(3,600,952.75)	0.00%	(3,600,952.75)
9. Other Financing Uses						
a. Transfers Out	7600-7629	205,599.47	0.00%	205,599.47	0.00%	205,599.47
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		219,343,096.29	.45%	220,329,381.31	3.15%	227,274,487.31
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,548,490.59)		(7,358,595.06)		(8,149,065.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,697,251.78		38,148,761.19		30,790,166.13
2. Ending Fund Balance (Sum lines C and D1)		38,148,761.19		30,790,166.13		22,641,101.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	21,841,829.18		14,021,737.00		5,588,501.93
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,306,932.01		16,488,860.37		16,791,106.20

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		279,568.76		263,492.94
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,148,761.19		30,790,166.13		22,641,101.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,306,932.01		16,488,860.37		16,791,106.20
c. Unassigned/Unappropriated	9790	0.00		279,568.76		263,492.94
(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)		16,306,932.01		16,768,429.13		17,054,599.14
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.						
Expenses totaling \$4,000,000 for 2025-26 and 2026-27 will be moved to resource 74350.						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	19,259,762.43	(25.96%)	14,259,762.43	0.00%	14,259,762.43
3. Other State Revenues	8300-8599	39,144,939.73	(.24%)	39,049,939.73	0.00%	39,049,939.73
4. Other Local Revenues	8600-8799	17,554,806.67	(.82%)	17,411,410.87	0.00%	17,411,410.87
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	29,203,258.95	3.41%	30,200,000.00	3.31%	31,200,000.00
6. Total (Sum lines A1 thru A5c)		105,162,767.78	(4.03%)	100,921,113.03	.99%	101,921,113.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,540,994.02		23,105,334.02
b. Step & Column Adjustment				564,340.00		578,449.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,540,994.02	2.50%	23,105,334.02	2.50%	23,683,783.02
2. Classified Salaries						
a. Base Salaries				11,123,889.88		11,401,146.88
b. Step & Column Adjustment				277,257.00		284,189.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,123,889.88	2.49%	11,401,146.88	2.49%	11,685,335.88
3. Employee Benefits	3000-3999	21,191,382.15	2.57%	21,735,988.77	2.50%	22,279,388.49
4. Books and Supplies	4000-4999	15,039,401.34	23.18%	18,525,911.18	0.00%	18,525,911.18
5. Services and Other Operating Expenditures	5000-5999	23,866,903.35	(.09%)	23,844,438.80	0.00%	23,844,438.80
6. Capital Outlay	6000-6999	9,872,789.18	(.05%)	9,867,789.18	0.00%	9,867,789.18
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	338,800.00	0.00%	338,800.00	0.00%	338,800.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,821,383.96	2.47%	2,890,959.98	2.50%	2,963,233.98
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		106,795,543.88	4.60%	111,710,368.81	1.32%	113,188,680.53
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,632,776.10)		(10,789,255.78)		(11,267,567.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		60,934,379.09		59,301,602.99		48,512,347.21
2. Ending Fund Balance (Sum lines C and D1)		59,301,602.99		48,512,347.21		37,244,779.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	59,301,602.99		48,512,347.21		37,244,779.71
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		59,301,602.99		48,512,347.21		37,244,779.71
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.						

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	225,782,528.00	3.07%	232,714,587.00	3.07%	239,869,223.00
2. Federal Revenues	8100-8299	19,259,762.43	(25.96%)	14,259,762.43	0.00%	14,259,762.43
3. Other State Revenues	8300-8599	45,685,916.73	(1.61%)	44,949,104.73	0.00%	44,949,104.73
4. Other Local Revenues	8600-8799	28,229,166.32	(22.18%)	21,968,445.12	0.00%	21,968,445.12
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		318,957,373.48	(1.59%)	313,891,899.28	2.28%	321,046,535.28
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				116,875,918.17		120,364,641.17
b. Step & Column Adjustment				3,488,723.00		3,593,488.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,875,918.17	2.98%	120,364,641.17	2.99%	123,958,129.17
2. Classified Salaries						
a. Base Salaries				45,296,015.85		46,700,952.85
b. Step & Column Adjustment				1,404,937.00		1,449,083.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,296,015.85	3.10%	46,700,952.85	3.10%	48,150,035.85
3. Employee Benefits	3000-3999	76,342,950.20	3.53%	79,040,904.77	3.52%	81,819,196.49
4. Books and Supplies	4000-4999	22,277,851.42	16.30%	25,909,130.18	.57%	26,056,911.18
5. Services and Other Operating Expenditures	5000-5999	42,616,343.41	.83%	42,969,438.80	.89%	43,351,938.80
6. Capital Outlay	6000-6999	17,408,558.51	(33.00%)	11,663,168.52	0.00%	11,663,168.52
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,895,907.13	0.00%	5,895,907.13	0.00%	5,895,907.13
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(780,503.99)	(9.03%)	(709,992.77)	(10.18%)	(637,718.77)
9. Other Financing Uses						
a. Transfers Out	7600-7629	205,599.47	0.00%	205,599.47	0.00%	205,599.47
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)		326,138,640.17	1.81%	332,039,750.12	2.54%	340,463,167.84
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,181,266.69)		(18,147,850.84)		(19,416,632.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		104,631,630.87		97,450,364.18		79,302,513.34
2. Ending Fund Balance (Sum lines C and D1)		97,450,364.18		79,302,513.34		59,885,880.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	59,301,602.99		48,512,347.21		37,244,779.71
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	21,841,829.18		14,021,737.00		5,586,501.93
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,306,932.01		16,488,860.37		16,791,106.20

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2, Unassigned/Unappropriated	9790	0,00		279,568,76		263,492,94
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		97,450,364,18		79,302,513,34		59,885,880,78
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	16,306,932,01		16,488,860,37		16,791,106,20
c. Unassigned/Unappropriated	9790	0,00		279,568,76		263,492,94
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)		16,306,932,01		16,768,429,13		17,054,599,14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5,00%		5,05%		5,01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0,00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		14,730,67		14,835,44		14,835,44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		326,138,640,17		332,039,750,12		340,463,167,84
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)		326,138,640,17		332,039,750,12		340,463,167,84
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)		9,784,159,21		9,961,192,50		10,213,895,04
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)		9,784,159,21		9,961,192,50		10,213,895,04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	JUNE		119,425,039.37	110,041,144.22	99,347,526.52	111,504,922.99	117,587,821.93	111,443,353.06	125,404,297.95	119,259,829.08
B. RECEIPTS										
LCOFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,169,174.00	8,169,174.00	21,810,326.00	14,704,513.00	14,704,513.00	21,810,326.00	14,704,513.00	16,249,346.40
Property Taxes	8020-8079		102,767.57	30,783.11	0.00	120,921.81		12,999,600.76		
Miscellaneous Funds	8080-8099			0.00		0.00		0.00		0.00
Federal Revenue	8100-8299		452,162.00	361,390.40	11,621,553.35	(16,636,870.20)	2,457,690.00	2,457,690.00	2,457,690.00	2,457,690.00
Other State Revenue	8300-8599		548,969.00	1,899,898.00	3,211,323.51	6,425,234.56	4,075,061.13	4,075,061.13	4,075,061.13	4,075,061.13
Other Local Revenue	8600-8799		609,985.33	609,027.42	1,977,834.74	4,679,569.94	2,544,091.00	2,544,091.00	2,544,091.00	2,544,091.00
Interfund Transfers In	8900-8929					.29				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			9,883,057.90	11,070,272.93	38,621,037.60	9,293,389.40	23,781,355.13	43,886,768.89	23,781,355.13	25,326,188.53
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		989,539.91	10,343,988.15	9,858,656.00	10,077,539.49	10,700,774.00	10,700,774.00	10,700,774.00	10,700,774.00
Classified Salaries	2000-2999									
Employee Benefits	3000-3999		1,462,085.83	3,905,990.92	3,850,797.24	3,911,080.00	4,020,757.00	4,020,757.00	4,020,757.00	4,020,757.00
Books and Supplies	4000-4999		1,924,769.12	5,800,664.89	5,755,023.42	5,769,538.99	7,136,619.00	7,136,619.00	7,136,619.00	7,136,619.00
Services	5000-5999		26,286.71	586,862.63	804,740.73	1,009,532.79	2,281,303.00	2,281,303.00	2,281,303.00	2,281,303.00
Capital Outlay	6000-6999		(317,818.46)	4,891,114.39	2,339,131.74	2,582,018.11	3,308,987.00	3,308,987.00	3,308,987.00	3,308,987.00
Other Outgo	7000-7499		(17,643.60)	228,625.99	971,875.18	824,704.82	1,525,124.00	1,525,124.00	1,525,124.00	1,525,124.00
			1,937,867.30	78,138.00	140,648.00	140,648.00	352,260.00	352,260.00	352,260.00	352,260.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600- 7629									
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			6,005,106.81	25,835,384.97	23,720,872.31	24,315,062.20	29,325,824.00	29,325,824.00	29,325,824.00	29,325,824.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	(3,096,703.08)								
Accounts Receivable	9200- 9299	28,885,470.10	420,942.42	984,837.72	256,472.23	26,405,877.50				
Due From Other Funds	9310	2,518,758.50	1,512,837.00	2,018,713.88	(1,515,333.91)	496,386.91				
Stores	9320	24,112.00								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		28,331,637.52	1,933,779.42	3,003,551.60	(1,258,861.68)	26,902,264.41	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599	25,758,944.17	15,195,446.25	(1,125,294.44)	1,483,960.89	4,374,553.01	600,000.00	600,000.00	600,000.00	600,000.00
Due To Other Funds	9610	15,424,941.20		55,488.03	(98.65)	363,570.32				
Current Loans	9640									
Unearned Revenues	9650	1,941,110.65				1,061,657.32				
Deferred Inflows of Resources	9690	43,124,995.02	15,195,446.25	(1,069,806.41)	1,483,862.24	5,799,780.65	600,000.00	600,000.00	600,000.00	600,000.00
SUBTOTAL			(179.41)	(1,863.67)	(44.90)	2,087.98				
Nonoperating										
Suspense Clearing	9910	(14,793,358.50)	(13,261,846.24)	4,071,494.34	(2,742,768.82)	21,104,571.74	(600,000.00)	(600,000.00)	(600,000.00)	(600,000.00)
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(9,383,895.15)	(10,693,617.70)	12,157,396.47	6,082,898.94	(6,144,488.87)	13,960,944.89	(6,144,488.87)	(4,599,635.47)
F. ENDING CASH (A + E)			110,041,144.22	99,347,526.52	111,504,922.99	117,587,821.93	111,443,353.06	125,404,297.95	119,259,829.08	114,660,193.61
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	JUNE	114,660,193.61	117,166,371.14	125,566,336.42	120,966,700.95				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	23,355,159.40	16,249,346.40	16,249,346.40	23,353,116.40	0.00		199,528,854.00	199,528,854.00
Property Taxes	8020-8079	0.00	12,999,600.75		0.00			26,253,674.00	26,253,674.00
Miscellaneous Funds	8080-8099		0.00		0.00			0.00	0.00
Federal Revenue	8100-8299	2,457,690.00	2,457,690.00	2,457,690.00	2,457,696.88	3,800,000.00		19,259,762.43	19,259,762.43
Other State Revenue	8300-8599	4,075,061.13	4,075,061.13	4,075,061.13	4,075,063.75	1,000,000.00		45,685,916.73	45,685,916.73
Other Local Revenue	8600-8799	2,544,091.00	2,544,091.00	2,544,091.00	2,544,091.89			28,229,166.32	28,229,166.32
Interfund Transfers In	8900-8929						(.29)	0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		32,432,001.53	38,325,789.28	25,326,188.53	32,429,968.92	4,800,000.00	(.29)	318,957,373.48	318,957,373.48
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,700,774.00	10,700,774.00	10,700,774.00	10,700,776.62	0.00		116,875,918.17	116,875,918.17
Classified Salaries	2000-2999	4,020,757.00	4,020,757.00	4,020,757.00	4,020,762.86			45,296,015.85	45,296,015.85
Employee Benefits	3000-3999	7,136,619.00	7,136,619.00	7,136,619.00	7,136,620.78			76,342,950.20	76,342,950.20
Books and Supplies	4000-4999	2,281,303.00	2,281,303.00	2,281,303.00	2,281,307.56	1,600,000.00		22,277,851.42	22,277,851.42
Services	5000-5999	3,308,987.00	3,308,987.00	3,308,987.00	3,308,988.63	6,650,000.00		42,616,343.41	42,616,343.41
Capital Outlay	6000-6999	1,525,124.00	1,525,124.00	1,525,124.00	1,525,128.12	3,200,000.00		17,408,558.51	17,408,558.51
Other Outgo	7000-7499	352,260.00	352,260.00	352,260.00	352,261.84			5,115,403.14	5,115,403.14
Interfund Transfers Out	7600-7629				205,599.47			205,599.47	205,599.47
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		29,325,824.00	29,325,824.00	29,325,824.00	29,531,445.88	11,450,000.00	0.00	326,138,640.17	326,138,640.17
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							28,068,129.87	
Due From Other Funds	9310							2,512,603.88	
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	30,580,733.75	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599							24,728,665.71	
Due To Other Funds	9610	600,000.00	600,000.00	600,000.00	600,000.00			418,959.70	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,061,657.32	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.00	26,209,282.73	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(600,000.00)	(600,000.00)	(600,000.00)	(600,000.00)	0.00	0.00	4,371,451.02	
E. NET INCREASE/DECREASE (B - C + D)		2,506,177.53	8,399,965.28	(4,599,635.47)	2,298,523.04	(6,650,000.00)	(.29)	(2,809,815.67)	(7,181,266.69)
F. ENDING CASH (A + E)		117,166,371.14	125,566,336.42	120,966,700.95	123,265,223.99				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								116,615,223.70	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	JUNE		123,265,223.99	121,783,327.99	120,301,431.99	118,819,535.99	117,337,639.99	115,855,743.99	114,373,847.99	112,891,951.99
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		17,280,000.00	17,280,000.00	17,280,000.00	17,280,000.00	17,280,000.00	17,280,000.00	17,280,000.00	17,280,000.00
Property Taxes	8020-8079		2,112,630.00	2,112,630.00	2,112,630.00	2,112,630.00	2,112,630.00	2,112,630.00	2,112,630.00	2,112,630.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,188,313.00	1,188,313.00	1,188,313.00	1,188,313.00	1,188,313.00	1,188,313.00	1,188,313.00	1,188,313.00
Other State Revenue	8300-8599		3,570,760.00	3,570,760.00	3,570,760.00	3,570,760.00	3,570,760.00	3,570,760.00	3,570,760.00	3,570,760.00
Other Local Revenue	8600-8799		1,830,704.00	1,830,704.00	1,830,704.00	1,830,704.00	1,830,704.00	1,830,704.00	1,830,704.00	1,830,704.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			25,982,407.00	25,982,407.00	25,982,407.00	25,982,407.00	25,982,407.00	25,982,407.00	25,982,407.00	25,982,407.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		9,983,200.00	9,983,200.00	9,983,200.00	9,983,200.00	9,983,200.00	9,983,200.00	9,983,200.00	9,983,200.00
Classified Salaries	2000-2999		3,868,971.00	3,868,971.00	3,868,971.00	3,868,971.00	3,868,971.00	3,868,971.00	3,868,971.00	3,868,971.00
Employee Benefits	3000-3999		6,489,678.00	6,489,678.00	6,489,678.00	6,489,678.00	6,489,678.00	6,489,678.00	6,489,678.00	6,489,678.00
Books and Supplies	4000-4999		2,147,993.00	2,147,993.00	2,147,993.00	2,147,993.00	2,147,993.00	2,147,993.00	2,147,993.00	2,147,993.00
Services	5000-5999		3,570,370.00	3,570,370.00	3,570,370.00	3,570,370.00	3,570,370.00	3,570,370.00	3,570,370.00	3,570,370.00
Capital Outlay	6000-6999		971,931.00	971,931.00	971,931.00	971,931.00	971,931.00	971,931.00	971,931.00	971,931.00
Other Outgo	7000-7499		432,160.00	432,160.00	432,160.00	432,160.00	432,160.00	432,160.00	432,160.00	432,160.00
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		27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00
TOTAL DISBURSEMENTS			27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00	27,464,303.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,481,896.00)	(1,481,896.00)	(1,481,896.00)	(1,481,896.00)	(1,481,896.00)	(1,481,896.00)	(1,481,896.00)	(1,481,896.00)
F. ENDING CASH (A + E)			121,783,327.99	120,301,431.99	118,819,535.99	117,337,639.99	115,855,743.99	114,373,847.99	112,891,951.99	111,410,055.99
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	JUNE	111,410,055.99	109,928,159.99	108,446,263.99	106,964,367.99				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,280,000.00	17,280,000.00	17,280,000.00	17,282,956.00			207,362,956.00	207,362,956.00
Property Taxes	8020-8079	2,112,630.00	2,112,630.00	2,112,630.00	2,112,701.00			25,351,631.00	25,351,631.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	1,188,313.00	1,188,313.00	1,188,313.00	1,188,319.43			14,259,762.43	14,259,762.43
Other State Revenue	8300-8599	3,570,760.00	3,570,760.00	3,570,760.00	5,670,744.73			44,949,104.73	44,949,104.73
Other Local Revenue	8600-8799	1,830,704.00	1,830,704.00	1,830,704.00	1,830,701.12			21,968,445.12	21,968,445.12
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		25,982,407.00	25,982,407.00	25,982,407.00	28,085,422.28	0.00	0.00	313,891,899.28	313,891,899.28
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,983,200.00	9,983,200.00	9,983,200.00	10,549,441.17			120,364,641.17	120,364,641.17
Classified Salaries	2000-2999	3,868,971.00	3,868,971.00	3,868,971.00	4,142,271.85			46,700,952.85	46,700,952.85
Employee Benefits	3000-3999	6,489,678.00	6,489,678.00	6,489,678.00	7,654,446.77			79,040,904.77	79,040,904.77
Books and Supplies	4000-4999	2,147,993.00	2,147,993.00	2,147,993.00	2,281,207.18			25,909,130.18	25,909,130.18
Services	5000-5999	3,570,370.00	3,570,370.00	3,570,370.00	3,695,368.80			42,969,438.80	42,969,438.80
Capital Outlay	6000-6999	971,931.00	971,931.00	971,931.00	971,927.52			11,663,168.52	11,663,168.52
Other Outgo	7000-7499	432,160.00	432,160.00	432,160.00	432,154.36			5,185,914.36	5,185,914.36
Interfund Transfers Out	7600-7629				205,599.47			205,599.47	205,599.47
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		27,464,303.00	27,464,303.00	27,464,303.00	29,932,417.12	0.00	0.00	332,039,750.12	332,039,750.12
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	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)		(1,481,896.00)	(1,481,896.00)	(1,481,896.00)	(1,846,994.84)	0.00	0.00	(18,147,850.84)	(18,147,850.84)
F. ENDING CASH (A + E)		109,928,159.99	108,446,263.99	106,964,367.99	105,117,373.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								105,117,373.15	

**Fund 01 – General Fund
Unrestricted**

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

10 73965 0000000
Form 011
F81GPYDJEK(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	229,202,838.00	229,202,838.00	53,107,659.49	225,782,528.00	(3,420,310.00)	-1.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,904,100.43	4,904,100.43	1,391,461.78	6,540,977.00	1,636,876.57	33.4%
4) Other Local Revenue		8600-8799	743,218.32	743,218.32	1,689,080.48	10,674,359.65	9,931,141.33	1,336.2%
5) TOTAL, REVENUES			234,850,156.75	234,850,156.75	56,188,201.75	242,997,864.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	95,644,883.11	95,644,883.11	25,267,634.51	94,334,924.15	1,309,958.96	1.4%
2) Classified Salaries		2000-2999	35,106,366.34	35,106,366.34	9,344,425.73	34,172,125.97	934,240.37	2.7%
3) Employee Benefits		3000-3999	50,175,985.37	50,175,985.37	15,201,702.28	55,151,568.05	(4,975,582.68)	-9.9%
4) Books and Supplies		4000-4999	7,272,581.51	7,272,581.51	1,241,965.16	7,238,450.08	34,131.43	0.5%
5) Services and Other Operating Expenditures		5000-5999	17,346,937.50	17,346,937.50	6,026,394.89	18,749,440.06	(1,402,502.56)	-8.1%
6) Capital Outlay		6000-6999	7,753,963.37	7,753,963.37	(6,748.29)	7,535,769.33	218,194.04	2.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,557,107.13	5,557,107.13	2,297,321.30	5,557,107.13	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,852,014.81)	(3,852,014.81)	0.00	(3,601,887.95)	(250,126.86)	6.5%
9) TOTAL, EXPENDITURES			215,005,809.52	215,005,809.52	59,372,695.58	219,137,496.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,844,347.23	19,844,347.23	(3,184,493.83)	23,860,367.83		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	.29	0.00	0.00	0.0%
b) Transfers Out		7600-7629	205,599.47	205,599.47	0.00	205,599.47	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	(27,363,145.24)	(27,363,145.24)	77,373.54	(29,203,258.95)	(1,840,113.71)	6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,568,744.71)	(27,568,744.71)	77,373.83	(29,408,858.42)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,724,397.48)	(7,724,397.48)	(3,107,120.00)	(5,548,490.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,369,034.69	31,369,034.69		43,697,251.78	12,328,217.09	39.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,369,034.69	31,369,034.69		43,697,251.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,369,034.69	31,369,034.69		43,697,251.78		
2) Ending Balance, June 30 (E + F1e)			23,644,637.21	23,644,637.21		38,148,761.19		
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		

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,970,709.20	0.00		21,841,829.18		
Vacancies	0000	9780	8,839,930.20					
Projects	0000	9780	5,130,779.00					
Vacancies	0000	9780				7,041,380.12		
Projects	0000	9780				5,130,779.00		
FUTSAL	0000	9780				6,000,000.00		
	0000	9780						
	0000	9780						
Unrestricted Lottery Ending Balance	1100	9780				3,669,670.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		16,306,932.01		
Unassigned/Unappropriated Amount		9790	9,673,928.01	23,644,637.21		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	158,997,897.30	158,997,897.30	45,747,374.00	172,041,834.00	13,043,936.70	8.2%
Education Protection Account State Aid - Current Year		8012	46,931,326.00	46,931,326.00	7,105,813.00	28,387,020.00	(18,544,306.00)	-39.5%
State Aid - Prior Years		8019	326,683.00	326,683.00	0.00	(900,000.00)	(1,226,683.00)	-375.5%
Tax Relief Subventions								
Homeowners' Exemptions		8021	140,893.00	140,893.00	0.00	140,893.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	23,742,161.00	23,742,161.00	0.00	25,351,631.00	1,609,470.00	6.8%
Unsecured Roll Taxes		8042	1,128,987.00	1,128,987.00	51,387.14	0.00	(1,128,987.00)	-100.0%
Prior Years' Taxes		8043	75,620.00	75,620.00	15,564.06	101,482.00	25,862.00	34.2%
Supplemental Taxes		8044	606,276.00	606,276.00	181,053.89	659,668.00	53,392.00	8.8%
Education Revenue Augmentation Fund (ERAF)		8045	(800,699.00)	(800,699.00)	0.00	0.00	800,699.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	276,287.00	276,287.00	0.00	0.00	(276,287.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	6,467.40	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			231,425,431.30	231,425,431.30	53,107,659.49	225,782,528.00	(5,642,903.30)	-2.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,222,593.30)	(2,222,593.30)	0.00	0.00	2,222,593.30	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			229,202,838.00	229,202,838.00	53,107,659.49	225,782,528.00	(3,420,310.00)	-1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	79,709.00	79,709.00	57,523.00	137,232.00	57,523.00	72.2%
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	628,327.00	628,327.00	0.00	0.00	(628,327.00)	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,396,795.43	2,396,795.43	505,490.78	3,445,000.00	1,048,204.57	43.7%
Tax Relief Subventions								

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,799,269.00	1,799,269.00	828,448.00	2,958,745.00	1,159,476.00	64.4%
TOTAL, OTHER STATE REVENUE			4,904,100.43	4,904,100.43	1,391,461.78	6,540,977.00	1,636,876.57	33.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,095.20	8,095.20	16,396.80	16,396.80	8,301.60	102.5%
Interest		8660	350,000.00	350,000.00	22,585.41	3,000,000.00	2,650,000.00	757.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

10 73965 0000000
Form 011
F81GPYDJEK(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	385,123.12	385,123.12	1,650,098.27	7,657,962.85	7,272,839.73	1,888.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
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			743,218.32	743,218.32	1,689,080.48	10,674,359.65	9,931,141.33	1,336.2%
TOTAL, REVENUES			234,850,156.75	234,850,156.75	56,188,201.75	242,997,864.65	8,147,707.90	3.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	73,751,024.68	73,751,024.68	19,054,518.07	72,472,707.12	1,278,317.56	1.7%
Certificated Pupil Support Salaries		1200	9,846,176.34	9,846,176.34	2,694,565.91	10,750,448.61	(904,272.27)	-9.2%
Certificated Supervisors' and Administrators' Salaries		1300	10,670,551.66	10,670,551.66	3,229,787.27	9,919,184.82	751,366.84	7.0%
Other Certificated Salaries		1900	1,377,130.43	1,377,130.43	288,763.26	1,192,583.60	184,546.83	13.4%
TOTAL, CERTIFICATED SALARIES			95,644,883.11	95,644,883.11	25,267,634.51	94,334,924.15	1,309,958.96	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,506,287.49	3,506,287.49	650,694.36	3,031,079.43	475,208.06	13.6%
Classified Support Salaries		2200	17,924,341.64	17,924,341.64	5,267,562.83	17,834,187.70	90,153.94	0.5%
Classified Supervisors' and Administrators' Salaries		2300	2,291,117.89	2,291,117.89	706,779.04	2,244,216.67	46,901.22	2.0%
Clerical, Technical and Office Salaries		2400	7,757,645.67	7,757,645.67	2,358,936.68	7,732,125.80	25,519.87	0.3%
Other Classified Salaries		2900	3,626,973.65	3,626,973.65	360,452.82	3,330,516.37	296,457.28	8.2%
TOTAL, CLASSIFIED SALARIES			35,106,366.34	35,106,366.34	9,344,425.73	34,172,125.97	934,240.37	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,507,679.15	18,507,679.15	4,755,481.51	17,906,079.43	601,599.72	3.3%
PERS		3201-3202	8,838,384.93	8,838,384.93	2,419,594.76	8,517,690.37	320,694.56	3.6%
OASDI/Medicare/Alternative		3301-3302	4,052,795.58	4,052,795.58	1,058,849.69	3,925,272.91	127,522.67	3.1%
Health and Welfare Benefits		3401-3402	14,645,512.04	14,645,512.04	5,669,103.25	20,708,189.52	(6,062,677.48)	-41.4%
Unemployment Insurance		3501-3502	74,549.10	74,549.10	17,269.59	66,680.46	7,868.64	10.6%
Workers' Compensation		3601-3602	1,802,998.80	1,802,998.80	482,337.71	1,773,589.59	29,409.21	1.6%
OPEB, Allocated		3701-3702	2,254,065.77	2,254,065.77	799,065.77	2,254,065.77	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			50,175,985.37	50,175,985.37	15,201,702.28	55,151,568.05	(4,975,582.68)	-9.9%
BOOKS AND SUPPLIES								

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	4,457.89	4,457.89	0.00	32,179.26	(27,721.37)	-621.8%
Books and Other Reference Materials		4200	106,708.35	106,708.35	6,078.88	60,471.09	46,237.26	43.3%
Materials and Supplies		4300	5,322,889.33	5,322,889.33	1,105,531.81	5,671,756.84	(348,867.51)	-6.6%
Noncapitalized Equipment		4400	1,838,525.94	1,838,525.94	130,354.47	1,474,042.89	364,483.05	19.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,272,581.51	7,272,581.51	1,241,965.16	7,238,450.08	34,131.43	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	66,858.35	66,858.35	70,070.68	704,346.33	(637,487.98)	-953.5%
Travel and Conferences		5200	424,724.72	424,724.72	57,404.36	437,819.76	(13,095.04)	-3.1%
Dues and Memberships		5300	59,202.69	59,202.69	55,960.43	63,932.63	(4,729.94)	-8.0%
Insurance		5400-5450	3,000,286.03	3,000,286.03	3,329,508.76	3,429,684.76	(429,398.73)	-14.3%
Operations and Housekeeping Services		5500	4,985,975.92	4,985,975.92	1,071,701.88	4,877,019.67	108,956.25	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,462,839.57	2,462,839.57	288,640.94	2,619,436.28	(156,596.71)	-6.4%
Transfers of Direct Costs		5710	(159,546.37)	(159,546.37)	(16,370.72)	(282,345.52)	122,799.15	-77.0%
Transfers of Direct Costs - Interfund		5750	(10,126.71)	(10,126.71)	689.86	141.50	(10,268.21)	101.4%
Professional/Consulting Services and Operating Expenditures		5800	5,851,866.37	5,851,866.37	856,242.39	6,118,118.29	(266,251.92)	-4.5%
Communications		5900	664,856.93	664,856.93	312,546.31	781,286.36	(116,429.43)	-17.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,346,937.50	17,346,937.50	6,026,394.89	18,749,440.06	(1,402,502.56)	-8.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	85,718.00	85,718.00	0.00	33,500.00	52,218.00	60.9%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	2,663,446.84	(2,663,446.84)	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	3,950,190.61	3,950,190.61	(9,825.43)	1,368,643.93	2,581,546.68	65.4%
Equipment Replacement		6500	3,718,054.76	3,718,054.76	3,077.14	3,470,178.56	247,876.20	6.7%
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			7,753,963.37	7,753,963.37	(6,748.29)	7,535,769.33	218,194.04	2.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,607,300.00	1,607,300.00	437,572.00	1,607,300.00	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								

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,055,297.43	1,055,297.43	490,824.30	1,055,297.43	0.00	0.0%
Other Debt Service - Principal		7439	2,894,509.70	2,894,509.70	1,368,925.00	2,894,509.70	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,557,107.13	5,557,107.13	2,297,321.30	5,557,107.13	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,436,625.88)	(3,436,625.88)	0.00	(2,821,383.96)	(615,241.92)	17.9%
Transfers of Indirect Costs - Interfund		7350	(415,388.93)	(415,388.93)	0.00	(780,503.99)	365,115.06	-87.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,852,014.81)	(3,852,014.81)	0.00	(3,601,887.95)	(250,126.86)	6.5%
TOTAL, EXPENDITURES			215,005,809.52	215,005,809.52	59,372,695.58	219,137,496.82	(4,131,687.30)	-1.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	.29	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	.29	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	205,599.47	205,599.47	0.00	205,599.47	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			205,599.47	205,599.47	0.00	205,599.47	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%

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

10 73965 0000000
Form 011
F81GPYDJEK(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(27,363,145.24)	(27,363,145.24)	77,373.54	(29,203,258.95)	(1,840,113.71)	6.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,363,145.24)	(27,363,145.24)	77,373.54	(29,203,258.95)	(1,840,113.71)	6.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,568,744.71)	(27,568,744.71)	77,373.83	(29,408,858.42)	(1,840,113.71)	6.7%

**Fund 01 – General Fund
Restricted**

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

10 73965 0000000
Form 011
F81GPYDJEK(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,718,208.99	20,718,208.99	(4,201,764.45)	19,259,762.43	(1,458,446.56)	-7.0%
3) Other State Revenue		8300-8599	22,354,469.29	22,354,469.29	10,693,963.29	39,144,939.73	16,790,470.44	75.1%
4) Other Local Revenue		8600-8799	11,321,102.96	11,321,102.96	6,187,356.95	17,554,806.67	6,233,703.71	55.1%
5) TOTAL, REVENUES			54,393,781.24	54,393,781.24	12,679,555.79	75,959,508.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,111,782.09	20,111,782.09	6,002,089.04	22,540,994.02	(2,429,211.93)	-12.1%
2) Classified Salaries		2000-2999	10,171,692.03	10,171,692.03	3,785,528.26	11,123,889.88	(952,197.85)	-9.4%
3) Employee Benefits		3000-3999	20,166,539.44	20,166,539.44	4,048,294.14	21,191,382.15	(1,024,842.71)	-5.1%
4) Books and Supplies		4000-4999	18,525,911.18	18,525,911.18	1,185,457.70	15,039,401.34	3,486,509.84	18.8%
5) Services and Other Operating Expenditures		5000-5999	16,027,292.85	16,027,292.85	3,469,341.89	23,866,903.35	(7,839,610.50)	-48.9%
6) Capital Outlay		6000-6999	5,111,618.85	5,111,618.85	2,014,310.68	9,872,789.18	(4,761,170.33)	-93.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	702,634.87	702,634.87	0.00	338,800.00	363,834.87	51.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,436,625.88	3,436,625.88	0.00	2,821,383.96	615,241.92	17.9%
9) TOTAL, EXPENDITURES			94,254,097.19	94,254,097.19	20,505,021.71	106,795,543.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,860,315.95)	(39,860,315.95)	(7,825,465.92)	(30,836,035.05)		
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	27,363,145.24	27,363,145.24	(77,373.54)	29,203,258.95	1,840,113.71	6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,363,145.24	27,363,145.24	(77,373.54)	29,203,258.95		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,497,170.71)	(12,497,170.71)	(7,902,839.46)	(1,632,776.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,758,166.74	51,758,166.74		60,934,379.09	9,176,212.35	17.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,758,166.74	51,758,166.74		60,934,379.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,758,166.74	51,758,166.74		60,934,379.09		
2) Ending Balance, June 30 (E + F1e)			39,260,996.03	39,260,996.03		59,301,602.99		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	39,260,996.05	39,260,996.05		59,301,602.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.02)	(.02)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,626,741.00	3,626,741.00	0.00	3,626,741.00	0.00	0.0%
Special Education Discretionary Grants		8182	441,812.81	441,812.81	(77,727.00)	257,112.00	(184,700.81)	-41.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	101,068.00	101,068.00	(83,283.53)	112,050.00	10,982.00	10.9%
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	7,015,285.00	7,015,285.00	1,025,478.81	8,014,049.81	998,764.81	14.2%
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	792,037.11	792,037.11	486,696.00	726,791.00	(65,246.11)	-8.2%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	15,045.00	60,180.00	60,180.00	New
Title III, English Learner Program	4203	8290	500,000.00	500,000.00	71,963.00	287,853.00	(212,147.00)	-42.4%
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	2,109,983.62	2,109,983.62	(191,810.94)	697,747.30	(1,412,236.32)	-66.9%
Career and Technical Education	3500-3599	8290	216,862.00	216,862.00	(2,704.21)	205,794.00	(11,068.00)	-5.1%
All Other Federal Revenue	All Other	8290	5,914,419.45	5,914,419.45	(5,445,421.58)	5,271,444.32	(642,975.13)	-10.9%
TOTAL, FEDERAL REVENUE			20,718,208.99	20,718,208.99	(4,201,764.45)	19,259,762.43	(1,458,446.56)	-7.0%
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	500,000.00	500,000.00	532,773.73	1,795,000.00	1,295,000.00	259.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	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%
Career Technical Education Incentive Grant Program	6387	8590	1,008,480.06	1,008,480.06	0.00	1,021,928.27	13,448.21	1.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	20,845,989.23	20,845,989.23	10,161,189.56	36,328,011.46	15,482,022.23	74.3%
TOTAL, OTHER STATE REVENUE			22,354,469.29	22,354,469.29	10,693,963.29	39,144,939.73	16,790,470.44	75.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	585,000.00	585,000.00	(29,203.94)	511,601.98	(73,398.02)	-12.5%
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	2,208,697.38	2,208,697.38	3,889,493.02	8,401,322.51	6,192,625.13	280.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	8,527,405.58	8,527,405.58	2,327,067.87	8,641,882.18	114,476.60	1.3%

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

10 73965 0000000
Form 011
F81GPYDJEK(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			11,321,102.96	11,321,102.96	6,187,356.95	17,554,806.67	6,233,703.71	55.1%
TOTAL, REVENUES			54,393,781.24	54,393,781.24	12,679,555.79	75,959,508.83	21,565,727.59	39.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,699,465.49	13,699,465.49	3,866,256.10	15,743,028.63	(2,043,563.14)	-14.9%
Certificated Pupil Support Salaries		1200	3,538,095.84	3,538,095.84	1,316,242.46	3,654,473.66	(116,377.82)	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,063,991.16	1,063,991.16	339,712.88	1,260,326.60	(196,335.44)	-18.5%
Other Certificated Salaries		1900	1,810,229.60	1,810,229.60	479,877.60	1,883,165.13	(72,935.53)	-4.0%
TOTAL, CERTIFICATED SALARIES			20,111,782.09	20,111,782.09	6,002,089.04	22,540,994.02	(2,429,211.93)	-12.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,517,754.96	5,517,754.96	2,244,613.54	5,673,942.70	(156,187.74)	-2.8%
Classified Support Salaries		2200	3,211,258.09	3,211,258.09	1,139,119.77	3,446,904.32	(235,646.23)	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	708,151.75	708,151.75	212,671.03	672,974.55	35,177.20	5.0%
Clerical, Technical and Office Salaries		2400	358,707.46	358,707.46	111,747.22	361,426.05	(2,718.59)	-0.8%
Other Classified Salaries		2900	375,819.77	375,819.77	77,376.70	968,642.26	(592,822.49)	-157.7%
TOTAL, CLASSIFIED SALARIES			10,171,692.03	10,171,692.03	3,785,528.26	11,123,889.88	(952,197.85)	-9.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,149,563.95	12,149,563.95	1,141,641.98	12,586,537.87	(436,973.92)	-3.6%
PERS		3201-3202	3,054,933.34	3,054,933.34	960,751.68	3,273,562.91	(218,629.57)	-7.2%
OASDI/Medicare/Alternative		3301-3302	1,250,225.96	1,250,225.96	366,421.09	1,331,053.57	(80,827.61)	-6.5%
Health and Welfare Benefits		3401-3402	3,221,722.44	3,221,722.44	1,437,833.62	3,471,906.79	(250,184.35)	-7.8%
Unemployment Insurance		3501-3502	23,293.22	23,293.22	4,897.40	22,016.33	1,276.89	5.5%
Workers' Compensation		3601-3602	466,800.53	466,800.53	136,748.37	506,304.68	(39,504.15)	-8.5%
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			20,166,539.44	20,166,539.44	4,048,294.14	21,191,382.15	(1,024,842.71)	-5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	357,203.00	357,203.00	407,944.35	1,325,166.51	(967,963.51)	-271.0%
Books and Other Reference Materials		4200	104,397.28	104,397.28	94,116.15	283,564.81	(179,167.53)	-171.6%
Materials and Supplies		4300	17,201,817.44	17,201,817.44	570,451.48	12,392,830.43	4,808,987.01	28.0%
Noncapitalized Equipment		4400	862,493.46	862,493.46	112,945.72	1,037,839.59	(175,346.13)	-20.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,525,911.18	18,525,911.18	1,185,457.70	15,039,401.34	3,486,509.84	18.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,529,894.29	8,529,894.29	523,393.74	12,771,758.44	(4,241,864.15)	-49.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	518,534.05	518,534.05	46,718.59	625,260.64	(106,726.59)	-20.6%
Dues and Memberships		5300	3,080.00	3,080.00	950.00	6,150.00	(3,070.00)	-99.7%
Insurance		5400-5450	288.40	288.40	0.00	288.40	0.00	0.0%
Operations and Housekeeping Services		5500	73,300.00	73,300.00	24,056.00	73,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,243,236.92	1,243,236.92	156,779.48	997,316.54	245,920.38	19.8%
Transfers of Direct Costs		5710	159,546.37	159,546.37	16,370.72	282,345.52	(122,799.15)	-77.0%
Transfers of Direct Costs - Interfund		5750	21,268.71	21,268.71	4,369.50	48,320.55	(27,051.84)	-127.2%
Professional/Consulting Services and Operating Expenditures		5800	5,416,538.21	5,416,538.21	2,696,646.10	9,033,767.39	(3,617,229.18)	-66.8%
Communications		5900	61,605.90	61,605.90	57.76	28,395.87	33,210.03	53.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,027,292.85	16,027,292.85	3,469,341.89	23,866,903.35	(7,839,610.50)	-48.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	941,070.00	941,070.00	1,070,937.76	1,998,145.00	(1,057,075.00)	-112.3%
Buildings and Improvements of Buildings		6200	1,982,624.00	1,982,624.00	477,698.65	2,321,447.49	(338,823.49)	-17.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,212,397.92	1,212,397.92	453,365.71	4,605,142.00	(3,392,744.08)	-279.8%
Equipment Replacement		6500	975,526.93	975,526.93	12,308.56	948,054.69	27,472.24	2.8%
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			5,111,618.85	5,111,618.85	2,014,310.68	9,872,789.18	(4,761,170.33)	-93.1%
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	338,800.00	338,800.00	0.00	338,800.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All 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	2,493.26	2,493.26	0.00	0.00	2,493.26	100.0%
Other Debt Service - Principal		7439	361,341.61	361,341.61	0.00	0.00	361,341.61	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			702,634.87	702,634.87	0.00	338,800.00	363,834.87	51.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,436,625.88	3,436,625.88	0.00	2,821,383.96	615,241.92	17.9%
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			3,436,625.88	3,436,625.88	0.00	2,821,383.96	615,241.92	17.9%
TOTAL, EXPENDITURES			94,254,097.19	94,254,097.19	20,505,021.71	106,795,543.88	(12,541,446.69)	-13.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%

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

10 73965 0000000
Form 011
F81GPYDJEK(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	27,363,145.24	27,363,145.24	(77,373.54)	29,203,258.95	1,840,113.71	6.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			27,363,145.24	27,363,145.24	(77,373.54)	29,203,258.95	1,840,113.71	6.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			27,363,145.24	27,363,145.24	(77,373.54)	29,203,258.95	(1,840,113.71)	-6.7%

Fund 01 – General Fund
Unrestricted/Restricted

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	229,202,838.00	229,202,838.00	53,107,659.49	225,782,528.00	(3,420,310.00)	-1.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,904,100.43	4,904,100.43	1,391,461.78	6,540,977.00	1,636,876.57	33.4%
4) Other Local Revenue		8600-8799	743,218.32	743,218.32	1,689,080.48	10,674,359.65	9,931,141.33	1,336.2%
5) TOTAL, REVENUES			234,850,156.75	234,850,156.75	56,188,201.75	242,997,864.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	95,644,883.11	95,644,883.11	25,267,634.51	94,334,924.15	1,309,958.96	1.4%
2) Classified Salaries		2000-2999	35,106,366.34	35,106,366.34	9,344,425.73	34,172,125.97	934,240.37	2.7%
3) Employee Benefits		3000-3999	50,175,985.37	50,175,985.37	15,201,702.28	55,151,568.05	(4,975,582.68)	-9.9%
4) Books and Supplies		4000-4999	7,272,581.51	7,272,581.51	1,241,965.16	7,238,450.08	34,131.43	0.5%
5) Services and Other Operating Expenditures		5000-5999	17,346,937.50	17,346,937.50	6,026,394.89	18,749,440.06	(1,402,502.56)	-8.1%
6) Capital Outlay		6000-6999	7,753,963.37	7,753,963.37	(6,748.29)	7,535,769.33	218,194.04	2.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,557,107.13	5,557,107.13	2,297,321.30	5,557,107.13	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,852,014.81)	(3,852,014.81)	0.00	(3,601,887.95)	(250,126.86)	6.5%
9) TOTAL, EXPENDITURES			215,005,809.52	215,005,809.52	59,372,695.58	219,137,496.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,844,347.23	19,844,347.23	(3,184,493.83)	23,860,367.83		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	.29	0.00	0.00	0.0%
b) Transfers Out		7600-7629	205,599.47	205,599.47	0.00	205,599.47	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	(27,363,145.24)	(27,363,145.24)	77,373.54	(29,203,258.95)	(1,840,113.71)	6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,568,744.71)	(27,568,744.71)	77,373.83	(29,408,858.42)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,724,397.48)	(7,724,397.48)	(3,107,120.00)	(5,548,490.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,369,034.69	31,369,034.69		43,697,251.78	12,328,217.09	39.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,369,034.69	31,369,034.69		43,697,251.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,369,034.69	31,369,034.69		43,697,251.78		
2) Ending Balance, June 30 (E + F1e)			23,644,637.21	23,644,637.21		38,148,761.19		
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		

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,970,709.20	0.00		21,841,829.18		
Vacancies	0000	9780	8,839,930.20					
Projects	0000	9780	5,130,779.00					
Vacancies	0000	9780				7,041,380.12		
Projects	0000	9780				5,130,779.00		
FUTSAL	0000	9780				6,000,000.00		
	0000	9780						
	0000	9780						
Unrestricted Lottery Ending Balance	1100	9780				3,669,670.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		16,306,932.01		
Unassigned/Unappropriated Amount		9790	9,673,928.01	23,644,637.21		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	158,997,897.30	158,997,897.30	45,747,374.00	172,041,834.00	13,043,936.70	8.2%
Education Protection Account State Aid - Current Year		8012	46,931,326.00	46,931,326.00	7,105,813.00	28,387,020.00	(18,544,306.00)	-39.5%
State Aid - Prior Years		8019	326,683.00	326,683.00	0.00	(900,000.00)	(1,226,683.00)	-375.5%
Tax Relief Subventions								
Homeowners' Exemptions		8021	140,893.00	140,893.00	0.00	140,893.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	23,742,161.00	23,742,161.00	0.00	25,351,631.00	1,609,470.00	6.8%
Unsecured Roll Taxes		8042	1,128,987.00	1,128,987.00	51,387.14	0.00	(1,128,987.00)	-100.0%
Prior Years' Taxes		8043	75,620.00	75,620.00	15,564.06	101,482.00	25,862.00	34.2%
Supplemental Taxes		8044	606,276.00	606,276.00	181,053.89	659,668.00	53,392.00	8.8%
Education Revenue Augmentation Fund (ERAF)		8045	(800,699.00)	(800,699.00)	0.00	0.00	800,699.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	276,287.00	276,287.00	0.00	0.00	(276,287.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	6,467.40	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			231,425,431.30	231,425,431.30	53,107,659.49	225,782,528.00	(5,642,903.30)	-2.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(2,222,593.30)	(2,222,593.30)	0.00	0.00	2,222,593.30	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			229,202,838.00	229,202,838.00	53,107,659.49	225,782,528.00	(3,420,310.00)	-1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	79,709.00	79,709.00	57,523.00	137,232.00	57,523.00	72.2%
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	628,327.00	628,327.00	0.00	0.00	(628,327.00)	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,396,795.43	2,396,795.43	505,490.78	3,445,000.00	1,048,204.57	43.7%
Tax Relief Subventions								

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)
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,799,269.00	1,799,269.00	828,448.00	2,958,745.00	1,159,476.00	64.4%
TOTAL, OTHER STATE REVENUE			4,904,100.43	4,904,100.43	1,391,461.78	6,540,977.00	1,636,876.57	33.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,095.20	8,095.20	16,396.80	16,396.80	8,301.60	102.5%
Interest		8660	350,000.00	350,000.00	22,585.41	3,000,000.00	2,650,000.00	757.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	385,123.12	385,123.12	1,650,098.27	7,657,962.85	7,272,839.73	1,888.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
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			743,218.32	743,218.32	1,689,080.48	10,674,359.65	9,931,141.33	1,336.2%
TOTAL, REVENUES			234,850,156.75	234,850,156.75	56,188,201.75	242,997,864.65	8,147,707.90	3.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	73,751,024.68	73,751,024.68	19,054,518.07	72,472,707.12	1,278,317.56	1.7%
Certificated Pupil Support Salaries		1200	9,846,176.34	9,846,176.34	2,694,565.91	10,750,448.61	(904,272.27)	-9.2%
Certificated Supervisors' and Administrators' Salaries		1300	10,670,551.66	10,670,551.66	3,229,787.27	9,919,184.82	751,366.84	7.0%
Other Certificated Salaries		1900	1,377,130.43	1,377,130.43	288,763.26	1,192,583.60	184,546.83	13.4%
TOTAL, CERTIFICATED SALARIES			95,644,883.11	95,644,883.11	25,267,634.51	94,334,924.15	1,309,958.96	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,506,287.49	3,506,287.49	650,694.36	3,031,079.43	475,208.06	13.6%
Classified Support Salaries		2200	17,924,341.64	17,924,341.64	5,267,562.83	17,834,187.70	90,153.94	0.5%
Classified Supervisors' and Administrators' Salaries		2300	2,291,117.89	2,291,117.89	706,779.04	2,244,216.67	46,901.22	2.0%
Clerical, Technical and Office Salaries		2400	7,757,645.67	7,757,645.67	2,358,936.68	7,732,125.80	25,519.87	0.3%
Other Classified Salaries		2900	3,626,973.65	3,626,973.65	360,452.82	3,330,516.37	296,457.28	8.2%
TOTAL, CLASSIFIED SALARIES			35,106,366.34	35,106,366.34	9,344,425.73	34,172,125.97	934,240.37	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,507,679.15	18,507,679.15	4,755,481.51	17,906,079.43	601,599.72	3.3%
PERS		3201-3202	8,838,384.93	8,838,384.93	2,419,594.76	8,517,690.37	320,694.56	3.6%
OASDI/Medicare/Alternative		3301-3302	4,052,795.58	4,052,795.58	1,058,849.69	3,925,272.91	127,522.67	3.1%
Health and Welfare Benefits		3401-3402	14,645,512.04	14,645,512.04	5,669,103.25	20,708,189.52	(6,062,677.48)	-41.4%
Unemployment Insurance		3501-3502	74,549.10	74,549.10	17,269.59	66,680.46	7,868.64	10.6%
Workers' Compensation		3601-3602	1,802,998.80	1,802,998.80	482,337.71	1,773,589.59	29,409.21	1.6%
OPEB, Allocated		3701-3702	2,254,065.77	2,254,065.77	799,065.77	2,254,065.77	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			50,175,985.37	50,175,985.37	15,201,702.28	55,151,568.05	(4,975,582.68)	-9.9%
BOOKS AND SUPPLIES								

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	4,457.89	4,457.89	0.00	32,179.26	(27,721.37)	-621.8%
Books and Other Reference Materials		4200	106,708.35	106,708.35	6,078.88	60,471.09	46,237.26	43.3%
Materials and Supplies		4300	5,322,889.33	5,322,889.33	1,105,531.81	5,671,756.84	(348,867.51)	-6.6%
Noncapitalized Equipment		4400	1,838,525.94	1,838,525.94	130,354.47	1,474,042.89	364,483.05	19.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,272,581.51	7,272,581.51	1,241,965.16	7,238,450.08	34,131.43	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	66,858.35	66,858.35	70,070.68	704,346.33	(637,487.98)	-953.5%
Travel and Conferences		5200	424,724.72	424,724.72	57,404.36	437,819.76	(13,095.04)	-3.1%
Dues and Memberships		5300	59,202.69	59,202.69	55,960.43	63,932.63	(4,729.94)	-8.0%
Insurance		5400-5450	3,000,286.03	3,000,286.03	3,329,508.76	3,429,684.76	(429,398.73)	-14.3%
Operations and Housekeeping Services		5500	4,985,975.92	4,985,975.92	1,071,701.88	4,877,019.67	108,956.25	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,462,839.57	2,462,839.57	288,640.94	2,619,436.28	(156,596.71)	-6.4%
Transfers of Direct Costs		5710	(159,546.37)	(159,546.37)	(16,370.72)	(282,345.52)	122,799.15	-77.0%
Transfers of Direct Costs - Interfund		5750	(10,126.71)	(10,126.71)	689.86	141.50	(10,268.21)	101.4%
Professional/Consulting Services and Operating Expenditures		5800	5,851,866.37	5,851,866.37	856,242.39	6,118,118.29	(266,251.92)	-4.5%
Communications		5900	664,856.93	664,856.93	312,546.31	781,286.36	(116,429.43)	-17.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,346,937.50	17,346,937.50	6,026,394.89	18,749,440.06	(1,402,502.56)	-8.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	85,718.00	85,718.00	0.00	33,500.00	52,218.00	60.9%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	2,663,446.84	(2,663,446.84)	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	3,950,190.61	3,950,190.61	(9,825.43)	1,368,643.93	2,581,546.68	65.4%
Equipment Replacement		6500	3,718,054.76	3,718,054.76	3,077.14	3,470,178.56	247,876.20	6.7%
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			7,753,963.37	7,753,963.37	(6,748.29)	7,535,769.33	218,194.04	2.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,607,300.00	1,607,300.00	437,572.00	1,607,300.00	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								

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	14,093,104.39
6211	Literacy Coaches and Reading Specialists Grant Program	900,000.00
6300	Lottery: Instructional Materials	855,642.78
6331	CA Community Schools Partnership Act - Planning Grant	766,662.60
6332	CA Community Schools Partnership Act - Implementation Grant	7,857,588.73
6371	CalWORKs for ROCP or Adult Education	71,472.00
6512	Special Ed: Mental Health Services	68,931.00
6546	Mental Health-Related Services	866,799.20
6547	Special Education Early Intervention Preschool Grant	1,239,709.23
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,477,137.71
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,702,822.29
7413	A-G Learning Loss Mitigation Grant	2,206.75
7435	Learning Recovery Emergency Block Grant	17,656,926.63
7810	Other Restricted State	98,243.37
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	975,438.68
9010	Other Restricted Local	6,668,917.63
Total, Restricted Balance		59,301,602.99

**Fund 08 – Student Activity Special
Revenue Fund**

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	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,107,196.24	1,107,196.24		1,107,196.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,107,196.24	1,107,196.24		1,107,196.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,107,196.24	1,107,196.24		1,107,196.24		
2) Ending Balance, June 30 (E + F1e)			1,107,196.24	1,107,196.24		1,107,196.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,107,196.24	1,107,196.24		1,107,196.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	1,107,196.24
Total, Restricted Balance		1,107,196.24

Fund 11 – Adult Education Fund

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	276,466.09	276,466.09	697.51	226,243.00	(50,223.09)	-18.2%
3) Other State Revenue		8300-8599	1,492,646.00	1,492,646.00	179,109.00	1,492,646.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,632.57	2,632.57	7,767.24	2,632.57	0.00	0.0%
5) TOTAL, REVENUES			1,771,744.66	1,771,744.66	187,573.75	1,721,521.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	638,963.00	638,963.00	131,784.47	626,111.35	12,851.65	2.0%
2) Classified Salaries		2000-2999	363,521.81	363,521.81	105,416.50	363,521.81	0.00	0.0%
3) Employee Benefits		3000-3999	339,695.56	339,695.56	83,828.44	339,191.56	1,504.00	0.4%
4) Books and Supplies		4000-4999	276,848.22	276,848.22	6,172.04	137,844.56	139,003.66	50.2%
5) Services and Other Operating Expenditures		5000-5999	154,463.90	154,463.90	81,058.77	194,063.90	(39,600.00)	-25.6%
6) Capital Outlay		6000-6999	38,362.82	38,362.82	0.00	38,362.82	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	69,325.00	69,325.00	0.00	67,404.86	1,920.14	2.8%
9) TOTAL, EXPENDITURES			1,881,180.31	1,881,180.31	408,260.22	1,765,500.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,435.65)	(109,435.65)	(220,686.47)	(43,979.29)		
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)			(109,435.65)	(109,435.65)	(220,686.47)	(43,979.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,012,272.26	1,012,272.26		789,181.10	(223,091.16)	-22.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,272.26	1,012,272.26		789,181.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,272.26	1,012,272.26		789,181.10		
2) Ending Balance, June 30 (E + F1e)			902,836.61	902,836.61		745,201.81		
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	690,716.52	690,716.52		482,733.26		
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	212,120.09	212,120.09		262,468.55		
Adult Education expenditures	0000	9780				262,468.55		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	4,846.00	4,846.00	0.00	0.00	(4,846.00)	-100.0%
All Other Federal Revenue	All Other	8290	271,620.09	271,620.09	697.51	226,243.00	(45,377.09)	-16.7%
TOTAL, FEDERAL REVENUE			276,466.09	276,466.09	697.51	226,243.00	(50,223.09)	-18.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,455,785.00	1,455,785.00	179,109.00	1,455,785.00	0.00	0.0%
All Other State Revenue	All Other	8590	36,861.00	36,861.00	0.00	36,861.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,492,646.00	1,492,646.00	179,109.00	1,492,646.00	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	2,523.50	2,523.50	149.02	2,523.50	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	109.07	109.07	7,618.22	109.07	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,632.57	2,632.57	7,767.24	2,632.57	0.00	0.0%
TOTAL, REVENUES			1,771,744.66	1,771,744.66	187,573.75	1,721,521.57		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	442,762.00	442,762.00	67,648.95	429,910.35	12,851.65	2.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	1,623.69	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	196,201.00	196,201.00	62,511.83	196,201.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			638,963.00	638,963.00	131,784.47	626,111.35	12,851.65	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	45,047.00	45,047.00	13,881.57	45,047.00	0.00	0.0%
Classified Support Salaries		2200	42,606.00	42,606.00	8,927.43	42,606.00	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	275,868.81	275,868.81	82,607.50	275,868.81	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			363,521.81	363,521.81	105,416.50	363,521.81	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	152,180.31	152,180.31	23,224.95	150,872.31	1,308.00	0.9%
PERS		3201-3202	82,716.00	82,716.00	25,291.86	82,716.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	36,033.61	36,033.61	9,477.28	35,934.61	99.00	0.3%
Health and Welfare Benefits		3401-3402	54,933.15	54,933.15	22,401.99	54,933.15	0.00	0.0%
Unemployment Insurance		3501-3502	508.26	508.26	118.71	505.26	3.00	0.6%
Workers' Compensation		3601-3602	13,324.23	13,324.23	3,313.65	13,230.23	94.00	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			339,695.56	339,695.56	83,828.44	338,191.56	1,504.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	6,700.00	(6,700.00)	New
Books and Other Reference Materials		4200	10,051.54	10,051.54	0.00	4,887.53	5,164.01	51.4%
Materials and Supplies		4300	104,031.65	104,031.65	16,556.80	92,064.22	11,967.43	11.5%
Noncapitalized Equipment		4400	162,765.03	162,765.03	(10,384.76)	34,192.81	128,572.22	79.0%
TOTAL, BOOKS AND SUPPLIES			276,848.22	276,848.22	6,172.04	137,844.56	139,003.66	50.2%
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	21,846.04	21,846.04	457.68	21,846.04	0.00	0.0%
Dues and Memberships		5300	160.00	160.00	850.00	960.00	(800.00)	-500.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,694.31	5,694.31	211.22	5,694.31	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	645.61	3,000.00	(3,000.00)	New
Professional/Consulting Services and								
Operating Expenditures		5800	126,763.55	126,763.55	78,894.26	162,563.55	(35,800.00)	-28.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,463.90	154,463.90	81,058.77	194,063.90	(39,600.00)	-25.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	38,362.82	38,362.82	0.00	38,362.82	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			38,362.82	38,362.82	0.00	38,362.82	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								

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 Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	69,325.00	69,325.00	0.00	67,404.86	1,920.14	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,325.00	69,325.00	0.00	67,404.86	1,920.14	2.8%
TOTAL, EXPENDITURES			1,881,180.31	1,881,180.31	408,260.22	1,765,500.86		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6371	CalWORKs for ROCP or Adult Education	309,305.00
6391	Adult Education Program	24,018.72
9010	Other Restricted Local	149,409.54
Total, Restricted Balance		482,733.26

Fund 12 – Child Development Fund

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	1,672,604.00	1,672,604.00	343,401.61	1,672,604.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,134.00	212,134.00	61,681.39	228,034.00	15,900.00	7.5%
5) TOTAL, REVENUES			1,884,738.00	1,884,738.00	405,083.00	1,900,638.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	263,000.40	263,000.40	57,786.34	248,982.06	14,018.34	5.3%
2) Classified Salaries		2000-2999	678,392.80	678,392.80	158,126.19	687,513.95	(9,121.15)	-1.3%
3) Employee Benefits		3000-3999	243,638.39	243,638.39	90,206.01	246,935.30	(3,296.91)	-1.4%
4) Books and Supplies		4000-4999	172,297.02	172,297.02	22,597.47	188,036.16	(15,739.14)	-9.1%
5) Services and Other Operating Expenditures		5000-5999	45,598.48	45,598.48	10,448.24	61,073.34	(15,474.86)	-33.9%
6) Capital Outlay		6000-6999	354,404.18	354,404.18	0.00	310,772.10	43,632.08	12.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	59,659.99	59,659.99	0.00	73,678.35	(14,018.36)	-23.5%
9) TOTAL, EXPENDITURES			1,816,991.26	1,816,991.26	339,164.25	1,816,991.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,746.74	67,746.74	65,918.75	83,646.74		
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)			67,746.74	67,746.74	65,918.75	83,646.74		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	471,464.00	471,464.00		802,087.99	330,623.99	70.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,464.00	471,464.00		802,087.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			471,464.00	471,464.00		802,087.99		
2) Ending Balance, June 30 (E + F1e)			539,210.74	539,210.74		885,734.73		
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	509,216.92	509,216.92		879,530.59		
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	29,993.82	29,993.82		6,204.14		
Child Development Fund expenditures	0000	9780				6,204.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,660,771.00	1,660,771.00	273,541.61	1,660,771.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,833.00	11,833.00	69,860.00	11,833.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,672,604.00	1,672,604.00	343,401.61	1,672,604.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	167,634.00	167,634.00	201.39	167,634.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	60,400.00	60,400.00	60,400.00	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	44,500.00	44,500.00	1,080.00	0.00	(44,500.00)	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			212,134.00	212,134.00	61,681.39	228,034.00	15,900.00	7.5%
TOTAL, REVENUES			1,884,738.00	1,884,738.00	405,083.00	1,900,638.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	46,266.08	46,266.08	3,386.80	32,247.74	14,018.34	30.3%
Certificated Pupil Support Salaries		1200	115,048.32	115,048.32	36,182.70	115,048.32	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,686.00	101,686.00	18,216.84	101,686.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			263,000.40	263,000.40	57,786.34	248,982.06	14,018.34	5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	303,383.00	303,383.00	81,561.21	303,383.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	24,828.00	24,828.00	6,888.54	24,828.00	0.00	0.0%
Other Classified Salaries		2900	350,181.80	350,181.80	69,676.44	359,302.95	(9,121.15)	-2.6%
TOTAL, CLASSIFIED SALARIES			678,392.80	678,392.80	158,126.19	687,513.95	(9,121.15)	-1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,941.58	37,941.58	11,419.27	37,941.58	0.00	0.0%
PERS		3201-3202	118,592.28	118,592.28	36,317.38	121,059.54	(2,467.26)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	39,116.66	39,116.66	12,106.50	39,814.42	(697.76)	-1.8%
Health and Welfare Benefits		3401-3402	37,046.00	37,046.00	27,240.99	37,046.00	0.00	0.0%
Unemployment Insurance		3501-3502	606.79	606.79	108.00	611.35	(4.56)	-0.8%
Workers' Compensation		3601-3602	10,335.08	10,335.08	3,013.87	10,462.41	(127.33)	-1.2%
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			243,638.39	243,638.39	90,206.01	246,935.30	(3,296.91)	-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	3,150.41	3,150.41	13.55	1,650.41	1,500.00	47.6%
Materials and Supplies		4300	158,305.35	158,305.35	13,115.57	169,523.66	(11,218.31)	-7.1%
Noncapitalized Equipment		4400	10,841.26	10,841.26	9,468.35	16,862.09	(6,020.83)	-55.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			172,297.02	172,297.02	22,597.47	188,036.16	(15,739.14)	-9.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,826.36	23,826.36	214.00	22,115.36	1,711.00	7.2%
Dues and Memberships		5300	1,650.00	1,650.00	625.00	850.00	800.00	48.5%
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	12,053.12	12,053.12	553.94	17,027.96	(4,974.84)	-41.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,018.00	7,018.00	0.00	7,018.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	951.00	951.00	9,055.30	13,962.02	(13,011.02)	-1,368.1%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,598.48	45,598.48	10,448.24	61,073.34	(15,474.86)	-33.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	354,404.18	354,404.18	0.00	310,772.10	43,632.08	12.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			354,404.18	354,404.18	0.00	310,772.10	43,632.08	12.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	59,659.99	59,659.99	0.00	73,678.35	(14,018.36)	-23.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,659.99	59,659.99	0.00	73,678.35	(14,018.36)	-23.5%
TOTAL, EXPENDITURES			1,816,991.26	1,816,991.26	339,164.25	1,816,991.26		
INTERFUND 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)
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5059	Early Education: ARP California State Preschool Program One-time Stipend	1,830.92
6130	Early Education: Center-Based Reserve Account	380,343.34
7810	Other Restricted State	260,144.00
9010	Other Restricted Local	237,212.33
Total, Restricted Balance		879,530.59

Fund 13 – Cafeteria Fund

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	8,701,927.22	8,701,927.22	3,012,706.34	8,704,177.22	2,250.00	0.0%
3) Other State Revenue		8300-8599	900,000.00	900,000.00	1,296,489.70	900,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	161,366.08	161,366.08	35,996.97	161,366.08	0.00	0.0%
5) TOTAL, REVENUES			9,763,293.30	9,763,293.30	4,345,193.01	9,765,543.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,917,713.31	3,917,713.31	969,464.73	3,967,713.31	(50,000.00)	-1.3%
3) Employee Benefits		3000-3999	1,723,373.91	1,723,373.91	457,666.05	1,741,446.91	(18,073.00)	-1.0%
4) Books and Supplies		4000-4999	5,603,623.79	5,603,623.79	1,816,812.49	5,559,166.90	44,456.89	0.8%
5) Services and Other Operating Expenditures		5000-5999	340,520.69	340,520.69	80,931.74	335,974.01	4,546.68	1.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	286,403.94	286,403.94	0.00	639,420.78	(353,016.84)	-123.3%
9) TOTAL, EXPENDITURES			11,871,635.64	11,871,635.64	3,324,875.01	12,243,721.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,108,342.34)	(2,108,342.34)	1,020,318.00	(2,478,178.61)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,108,342.34)	(2,108,342.34)	1,020,318.00	(2,478,178.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,912,813.32	3,912,813.32		6,089,891.72	2,177,078.40	55.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,912,813.32	3,912,813.32		6,089,891.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,912,813.32	3,912,813.32		6,089,891.72		
2) Ending Balance, June 30 (E + F1e)			1,804,470.98	1,804,470.98		3,611,713.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,495,686.96	1,495,686.96		3,145,491.93		
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	308,784.02	308,784.02		466,221.18		
Child Nutrition program expenditures	0000	9780				466,221.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	8,701,927.22	8,701,927.22	3,010,456.34	8,701,927.22	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	2,250.00	2,250.00	2,250.00	New
TOTAL, FEDERAL REVENUE			8,701,927.22	8,701,927.22	3,012,706.34	8,704,177.22	2,250.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	900,000.00	900,000.00	1,296,489.70	900,000.00	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			900,000.00	900,000.00	1,296,489.70	900,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,499.04	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	11,366.08	11,366.08	34,497.93	11,366.08	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			161,366.08	161,366.08	35,996.97	161,366.08	0.00	0.0%
TOTAL, REVENUES			9,763,293.30	9,763,293.30	4,345,193.01	9,765,543.30		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,250,792.00	3,250,792.00	806,468.06	3,300,792.00	(50,000.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	420,080.31	420,080.31	71,103.39	420,080.31	0.00	0.0%
Clerical, Technical and Office Salaries		2400	195,602.00	195,602.00	87,921.28	195,602.00	0.00	0.0%
Other Classified Salaries		2900	51,239.00	51,239.00	3,972.00	51,239.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,917,713.31	3,917,713.31	969,464.73	3,967,713.31	(50,000.00)	-1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,005,215.00	1,005,215.00	251,814.95	1,018,740.00	(13,525.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	291,721.66	291,721.66	72,708.88	295,546.66	(3,825.00)	-1.3%
Health and Welfare Benefits		3401-3402	370,469.00	370,469.00	118,866.35	370,469.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,016.32	2,016.32	491.50	2,041.32	(25.00)	-1.2%
Workers' Compensation		3601-3602	53,951.93	53,951.93	13,784.37	54,649.93	(698.00)	-1.3%
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			1,723,373.91	1,723,373.91	457,666.05	1,741,446.91	(18,073.00)	-1.0%
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	910,676.88	910,676.88	184,514.02	1,203,413.21	(292,736.33)	-32.1%
Noncapitalized Equipment		4400	9,694.50	9,694.50	53.87	26,949.83	(17,255.33)	-178.0%
Food		4700	4,683,252.41	4,683,252.41	1,632,244.60	4,328,803.86	354,448.55	7.6%
TOTAL, BOOKS AND SUPPLIES			5,603,623.79	5,603,623.79	1,816,812.49	5,559,166.90	44,456.89	0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,580.68	8,580.68	250.11	8,580.68	0.00	0.0%
Dues and Memberships		5300	1,739.39	1,739.39	0.00	1,739.39	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	250,531.97	250,531.97	18,151.16	250,531.97	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	(18,160.00)	(18,160.00)	(5,704.97)	(58,480.05)	40,320.05	-222.0%
Professional/Consulting Services and Operating Expenditures		5800	97,657.21	97,657.21	68,235.44	133,430.58	(35,773.37)	-36.6%
Communications		5900	171.44	171.44	0.00	171.44	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,520.69	340,520.69	80,931.74	335,974.01	4,546.68	1.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	286,403.94	286,403.94	0.00	639,420.78	(353,016.84)	-123.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			286,403.94	286,403.94	0.00	639,420.78	(353,016.84)	-123.3%
TOTAL, EXPENDITURES			11,871,635.64	11,871,635.64	3,324,875.01	12,243,721.91		
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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)	1,422,262.37
5314	Child Nutrition: NSLP Equipment Assistance Grants	2,250.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	425,765.35
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	4,702.78
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	956,913.30
5810	Other Restricted Federal	2,021.63
9010	Other Restricted Local	331,576.50
Total, Restricted Balance		3,145,491.93

Fund 14 – Deferred Maintenance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,222,593.30	2,222,593.30	0.00	0.00	(2,222,593.30)	-100.0%
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	2,000.00	2,000.00	580.10	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,224,593.30	2,224,593.30	580.10	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,511.00	8,511.00	0.00	8,511.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,043.00	3,043.00	0.00	3,043.00	0.00	0.0%
4) Books and Supplies		4000-4999	338,951.94	338,951.94	(201.82)	367,517.41	(28,565.47)	-8.4%
5) Services and Other Operating Expenditures		5000-5999	811,356.78	811,356.78	(832.40)	847,356.78	(36,000.00)	-4.4%
6) Capital Outlay		6000-6999	840,128.27	840,128.27	22,122.10	884,902.80	(44,774.53)	-5.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	222,593.30	222,593.30	0.00	222,593.30	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			2,224,584.29	2,224,584.29	21,087.88	2,333,924.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9.01	9.01	(20,507.78)	(2,331,924.29)		
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)			9.01	9.01	(20,507.78)	(2,331,924.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	292,887.88	292,887.88		12,567,850.61	12,274,962.73	4,191.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,887.88	292,887.88		12,567,850.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			292,887.88	292,887.88		12,567,850.61		
2) Ending Balance, June 30 (E + F1e)			292,896.89	292,896.89		10,235,926.32		
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	54,190.00	54,190.00		285,435.21		
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	238,706.89	238,706.89		9,950,491.11		
Maintenance expenditures	0000	9780				9,950,491.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	2,222,593.30	2,222,593.30	0.00	0.00	(2,222,593.30)	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,222,593.30	2,222,593.30	0.00	0.00	(2,222,593.30)	-100.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	580.10	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	580.10	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,224,593.30	2,224,593.30	580.10	2,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	8,511.00	8,511.00	0.00	8,511.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,511.00	8,511.00	0.00	8,511.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,271.00	2,271.00	0.00	2,271.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	651.00	651.00	0.00	651.00	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	4.00	4.00	0.00	4.00	0.00	0.0%
Workers' Compensation		3601-3602	117.00	117.00	0.00	117.00	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			3,043.00	3,043.00	0.00	3,043.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	147,044.28	147,044.28	(201.82)	120,713.65	26,330.63	17.9%
Noncapitalized Equipment		4400	191,907.66	191,907.66	0.00	246,803.76	(54,896.10)	-28.6%
TOTAL, BOOKS AND SUPPLIES			338,951.94	338,951.94	(201.82)	367,517.41	(28,565.47)	-8.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	629,125.84	629,125.84	(682.40)	629,125.84	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	182,230.94	182,230.94	(150.00)	218,230.94	(36,000.00)	-19.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			811,356.78	811,356.78	(832.40)	847,356.78	(36,000.00)	-4.4%
CAPITAL OUTLAY								
Land Improvements		6170	508,599.80	508,599.80	0.00	508,599.80	0.00	0.0%
Buildings and Improvements of Buildings		6200	73,716.04	73,716.04	5,249.62	101,618.08	(27,902.04)	-37.9%
Equipment		6400	36,562.43	36,562.43	16,872.48	53,434.92	(16,872.49)	-46.1%
Equipment Replacement		6500	221,250.00	221,250.00	0.00	221,250.00	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			840,128.27	840,128.27	22,122.10	884,902.80	(44,774.53)	-5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	169,501.13	169,501.13	0.00	169,501.13	0.00	0.0%
Other Debt Service - Principal		7439	53,092.17	53,092.17	0.00	53,092.17	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			222,593.30	222,593.30	0.00	222,593.30	0.00	0.0%
TOTAL, EXPENDITURES			2,224,584.29	2,224,584.29	21,087.88	2,333,924.29		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	285,435.21
Total, Restricted Balance		285,435.21

Fund 21 – Building Fund

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	480,000.00	480,000.00	164,376.49	655,819.28	175,819.28	36.6%
5) TOTAL, REVENUES			480,000.00	480,000.00	164,376.49	655,819.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	48,533.45	48,533.45	(48,533.45)	New
5) Services and Other Operating Expenditures		5000-5999	28,635.97	28,635.97	9,295.11	18,832.97	9,803.00	34.2%
6) Capital Outlay		6000-6999	451,364.03	451,364.03	(10,817,694.63)	40,429,610.14	(39,978,246.11)	-8,857.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			480,000.00	480,000.00	(10,759,866.07)	40,496,976.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	10,924,242.56	(39,841,157.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	10,924,242.56	(39,841,157.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,385.00	20,385.00		59,703,066.43	59,682,681.43	292,777.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,385.00	20,385.00		59,703,066.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,385.00	20,385.00		59,703,066.43		
2) Ending Balance, June 30 (E + F1e)			20,385.00	20,385.00		19,861,909.15		
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	20,385.00	20,385.00		19,861,909.15		
Building Fund expenditures	0000	9780				19,861,909.15		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	480,000.00	480,000.00	18,617.21	510,060.00	30,060.00	6.3%
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	145,759.28	145,759.28	145,759.28	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			480,000.00	480,000.00	164,376.49	655,819.28	175,819.28	36.6%
TOTAL, REVENUES			480,000.00	480,000.00	164,376.49	655,819.28		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	12,982.57	12,982.57	(12,982.57)	New
Noncapitalized Equipment		4400	0.00	0.00	35,550.88	35,550.88	(35,550.88)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	48,533.45	48,533.45	(48,533.45)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,635.97	28,635.97	1,083.52	10,621.38	18,014.59	62.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	8,211.59	8,211.59	(8,211.59)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,635.97	28,635.97	9,295.11	18,832.97	9,803.00	34.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	53,088.00	53,088.00	871,473.54	10,632,880.18	(10,579,792.18)	-19,928.8%
Buildings and Improvements of Buildings		6200	385,620.00	385,620.00	(11,735,809.22)	29,641,259.78	(29,255,639.78)	-7,586.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,656.03	12,656.03	46,641.05	155,470.18	(142,814.15)	-1,128.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			451,364.03	451,364.03	(10,817,694.63)	40,429,610.14	(39,978,246.11)	-8,857.2%
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			480,000.00	480,000.00	(10,759,866.07)	40,496,976.56		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Fund 25 – Capital Facilities Fund

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	2,097,597.00	2,097,597.00	875,373.21	2,097,597.00	0.00	0.0%
5) TOTAL, REVENUES			2,097,597.00	2,097,597.00	875,373.21	2,097,597.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	286,490.06	286,490.06	83,702.50	286,490.06	0.00	0.0%
3) Employee Benefits		3000-3999	122,391.73	122,391.73	39,189.34	122,391.73	0.00	0.0%
4) Books and Supplies		4000-4999	272,232.43	272,232.43	0.00	257,232.43	15,000.00	5.5%
5) Services and Other Operating Expenditures		5000-5999	5,025,975.59	5,025,975.59	41,464.72	4,599,475.59	426,500.00	8.5%
6) Capital Outlay		6000-6999	552,887.55	552,887.55	91,748.81	1,056,086.33	(503,198.78)	-91.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	107,897.12	107,897.12	0.00	107,897.12	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			6,367,874.48	6,367,874.48	256,105.37	6,429,573.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,270,277.48)	(4,270,277.48)	619,267.84	(4,331,976.26)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,270,277.48)	(4,270,277.48)	619,267.84	(4,331,976.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	361,576.16	361,576.16		8,045,718.19	7,684,142.03	2,125.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,576.16	361,576.16		8,045,718.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			361,576.16	361,576.16		8,045,718.19		
2) Ending Balance, June 30 (E + F1e)			(3,908,701.32)	(3,908,701.32)		3,713,741.93		
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		3,074,275.57		
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	474,962.79	474,962.79		639,466.36		
Facilities expenditures	0000	9780				639,466.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,383,664.11)	(4,383,664.11)		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	97,404.00	97,404.00	1,882.83	97,404.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	873,490.38	2,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	193.00	193.00	0.00	193.00	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			2,097,597.00	2,097,597.00	875,373.21	2,097,597.00	0.00	0.0%
TOTAL, REVENUES			2,097,597.00	2,097,597.00	875,373.21	2,097,597.00		
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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	183,065.06	183,065.06	58,783.08	183,065.06	0.00	0.0%
Clerical, Technical and Office Salaries		2400	100,425.00	100,425.00	24,919.42	100,425.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			286,490.06	286,490.06	83,702.50	286,490.06	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	67,616.75	67,616.75	19,410.48	67,616.75	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	21,915.54	21,915.54	6,261.69	21,915.54	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,563.15	28,563.15	12,306.80	28,563.15	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)
Unemployment Insurance		3501-3502	324.95	324.95	41.86	324.95	0.00	0.0%
Workers' Compensation		3601-3602	3,971.34	3,971.34	1,168.51	3,971.34	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			122,391.73	122,391.73	39,189.34	122,391.73	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	211,702.88	211,702.88	0.00	196,702.88	15,000.00	7.1%
Noncapitalized Equipment		4400	60,529.55	60,529.55	0.00	60,529.55	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			272,232.43	272,232.43	0.00	257,232.43	15,000.00	5.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	255,165.84	255,165.84	0.00	249,525.84	5,640.00	2.2%
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	4,770,809.75	4,770,809.75	41,464.72	4,349,949.75	420,860.00	8.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,025,975.59	5,025,975.59	41,464.72	4,599,475.59	426,500.00	8.5%
CAPITAL OUTLAY								
Land		6100	9,330.53	9,330.53	0.00	9,330.53	0.00	0.0%
Land Improvements		6170	138,208.22	138,208.22	18,773.73	138,208.22	0.00	0.0%
Buildings and Improvements of Buildings		6200	405,348.80	405,348.80	72,975.08	628,547.58	(223,198.78)	-55.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	280,000.00	(280,000.00)	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			552,887.55	552,887.55	91,748.81	1,056,086.33	(503,198.78)	-91.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,653.81	3,653.81	0.00	3,653.81	0.00	0.0%
Other Debt Service - Principal		7439	104,243.31	104,243.31	0.00	104,243.31	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			107,897.12	107,897.12	0.00	107,897.12	0.00	0.0%
TOTAL, EXPENDITURES			6,367,874.48	6,367,874.48	256,105.37	6,429,573.26		
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								

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: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	3,074,275.57
Total, Restricted Balance		3,074,275.57

**Fund 35 – County Schools
Facilities Fund**

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	3,169.67	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3,169.67	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	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	22,453.16	22,453.16	0.00	5,022,453.16	(5,000,000.00)	-22,268.6%
5) Services and Other Operating Expenditures		5000-5999	11,661,295.18	11,661,295.18	6,725.00	3,743,552.13	7,917,743.05	67.9%
6) Capital Outlay		6000-6999	1,190,097.55	1,190,097.55	109,090.00	3,505,424.55	(2,315,327.00)	-194.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,873,845.89	12,873,845.89	115,815.00	12,271,429.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,873,845.89)	(12,873,845.89)	(112,645.33)	(12,271,429.84)		
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)			(12,873,845.89)	(12,873,845.89)	(112,645.33)	(12,271,429.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,075,750.32	1,075,750.32		14,378,340.38	13,302,590.06	1,236.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,075,750.32	1,075,750.32		14,378,340.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,075,750.32	1,075,750.32		14,378,340.38		
2) Ending Balance, June 30 (E + F1e)			(11,798,095.57)	(11,798,095.57)		2,106,910.54		
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		370,790.05		
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	1,166,398.83	1,166,398.83		1,736,120.49		
County School Facilities expenditures	0000	9780				1,736,120.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(12,964,494.40)	(12,964,494.40)		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	3,169.67	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	3,169.67	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,169.67	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,453.16	22,453.16	0.00	2,022,453.16	(2,000,000.00)	-8,907.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	3,000,000.00	(3,000,000.00)	New
TOTAL, BOOKS AND SUPPLIES			22,453.16	22,453.16	0.00	5,022,453.16	(5,000,000.00)	-22,268.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,661,295.18	11,661,295.18	6,725.00	3,743,552.13	7,917,743.05	67.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,661,295.18	11,661,295.18	6,725.00	3,743,552.13	7,917,743.05	67.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,710.00	38,710.00	0.00	38,710.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,151,387.55	1,151,387.55	109,090.00	2,800,941.55	(1,649,554.00)	-143.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	665,773.00	(665,773.00)	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			1,190,097.55	1,190,097.55	109,090.00	3,505,424.55	(2,315,327.00)	-194.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,873,845.89	12,873,845.89	115,815.00	12,271,429.84		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	370,790.05
Total, Restricted Balance		370,790.05

**Fund 40 – Special Reserve for
Capital Outlay Projects**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,359,522.40	4,359,522.40	10.33	4,359,522.40	0.00	0.0%
5) TOTAL, REVENUES			4,359,522.40	4,359,522.40	10.33	4,359,522.40		
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	310,293.31	310,293.31	0.00	310,293.31	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	172,351.93	172,351.93	0.00	172,351.93	0.00	0.0%
6) Capital Outlay		6000-6999	3,873,942.20	3,873,942.20	0.00	3,873,942.20	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,356,587.44	4,356,587.44	0.00	4,356,587.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,934.96	2,934.96	10.33	2,934.96		
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)			2,934.96	2,934.96	10.33	2,934.96		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	541,280.61	541,280.61		12,703,363.34	12,162,082.73	2,246.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,280.61	541,280.61		12,703,363.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,280.61	541,280.61		12,703,363.34		
2) Ending Balance, June 30 (E + F1e)			544,215.57	544,215.57		12,706,298.30		
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	514,335.88	514,335.88		12,626,292.22		
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	29,879.69	29,879.69		80,006.08		
Special Reserve Fund expenditures	0000	9780				80,006.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,934.96	2,934.96	10.33	2,934.96	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	4,356,587.44	4,356,587.44	0.00	4,356,587.44	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,359,522.40	4,359,522.40	10.33	4,359,522.40	0.00	0.0%
TOTAL, REVENUES			4,359,522.40	4,359,522.40	10.33	4,359,522.40		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	79,257.72	79,257.72	0.00	79,257.72	0.00	0.0%
Noncapitalized Equipment		4400	231,035.59	231,035.59	0.00	231,035.59	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			310,293.31	310,293.31	0.00	310,293.31	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)
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	164,181.00	164,181.00	0.00	164,181.00	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	8,170.93	8,170.93	0.00	8,170.93	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,351.93	172,351.93	0.00	172,351.93	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Land Improvements		6170	2,803,753.64	2,803,753.64	0.00	2,803,753.64	0.00	0.0%
Buildings and Improvements of Buildings		6200	876,020.44	876,020.44	0.00	876,020.44	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	144,168.12	144,168.12	0.00	144,168.12	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			3,873,942.20	3,873,942.20	0.00	3,873,942.20	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,356,587.44	4,356,587.44	0.00	4,356,587.44		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
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%
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	12,626,292.22
Total, Restricted Balance		12,626,292.22

Fund 51 – Bond Interest and Redemption Fund

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	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,328,223.49	13,328,223.49	173,301.85	13,328,223.49	0.00	0.0%
5) TOTAL, REVENUES			13,363,223.49	13,363,223.49	173,301.85	13,363,223.49		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	17,684,798.58	17,684,798.58	12,485,177.90	17,684,798.58	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			17,684,798.58	17,684,798.58	12,485,177.90	17,684,798.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,321,575.09)	(4,321,575.09)	(12,311,876.05)	(4,321,575.09)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,321,575.09)	(4,321,575.09)	(12,311,876.05)	(4,321,575.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,179,788.26	38,179,788.26		20,753,441.54	(17,426,346.72)	-45.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,179,788.26	38,179,788.26		20,753,441.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,179,788.26	38,179,788.26		20,753,441.54		
2) Ending Balance, June 30 (E + F1e)			33,858,213.17	33,858,213.17		16,431,866.45		
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	33,858,213.17	33,858,213.17		16,431,866.45		
Bond expenditures	0000	9780				16,431,866.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	13,057,926.00	13,057,926.00	0.00	13,057,926.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	8,354.44	8,354.44	10,178.44	8,354.44	0.00	0.0%
Supplemental Taxes		8614	174,841.05	174,841.05	146,512.46	174,841.05	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%
Interest		8660	87,102.00	87,102.00	16,610.95	87,102.00	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			13,328,223.49	13,328,223.49	173,301.85	13,328,223.49	0.00	0.0%
TOTAL, REVENUES			13,363,223.49	13,363,223.49	173,301.85	13,363,223.49		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	8,100,000.00	8,100,000.00	0.00	8,100,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,584,798.58	9,584,798.58	12,485,177.90	9,584,798.58	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)			17,684,798.58	17,684,798.58	12,485,177.90	17,684,798.58	0.00	0.0%
TOTAL, EXPENDITURES			17,684,798.58	17,684,798.58	12,485,177.90	17,684,798.58		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

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	1,132.26	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,132.26	0.00		
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	121,345.24	6,594.60	(6,594.60)	New
3) Employee Benefits		3000-3999	0.00	0.00	68,909.23	21,994.02	(21,994.02)	New
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	190,254.47	28,588.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(189,122.21)	(28,588.62)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	205,599.47	205,599.47	0.00	205,599.47	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			205,599.47	205,599.47	0.00	205,599.47		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			205,599.47	205,599.47	(189,122.21)	177,010.85		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		.01	.01	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		.01		
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		.01		
2) Ending Net Position, June 30 (E + F1e)			205,599.47	205,599.47		177,010.86		

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	205,599.47	205,599.47		177,010.86		
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	39.26	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	675.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	418.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,132.26	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,132.26	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	3,735.88	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	92,187.90	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	7,460.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	17,961.46	6,594.60	(6,594.60)	New
TOTAL, CLASSIFIED SALARIES			0.00	0.00	121,345.24	6,594.60	(6,594.60)	New
EMPLOYEE BENEFITS								
STRS		3101- 3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201- 3202	0.00	0.00	30,143.36	16,478.43	(16,478.43)	New
OASDI/Medicare/Alternative		3301- 3302	0.00	0.00	8,772.20	4,583.98	(4,583.98)	New
Health and Welfare Benefits		3401- 3402	0.00	0.00	28,238.98	0.00	0.00	0.0%
Unemployment Insurance		3501- 3502	0.00	0.00	60.67	32.22	(32.22)	New
Workers' Compensation		3601- 3602	0.00	0.00	1,694.02	899.39	(899.39)	New
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			0.00	0.00	68,909.23	21,994.02	(21,994.02)	New
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	190,254.47	28,588.62		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	205,599.47	205,599.47	0.00	205,599.47	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			205,599.47	205,599.47	0.00	205,599.47	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%

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)			205,599.47	205,599.47	0.00	205,599.47		

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

Fund 67 – Self Insurance Fund

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	25,881,357.81	25,881,357.81	8,248,534.82	25,881,357.81	0.00	0.0%
5) TOTAL, REVENUES			25,881,357.81	25,881,357.81	8,248,534.82	25,881,357.81		
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	172,850.00	172,850.00	78,533.20	192,850.00	(20,000.00)	-11.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,041,402.45	25,041,402.45	11,517,524.48	25,041,402.45	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,214,252.45	25,214,252.45	11,596,057.68	25,234,252.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B9)			667,105.36	667,105.36	(3,347,522.86)	647,105.36		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		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)			667,105.36	667,105.36	(3,347,522.86)	647,105.36		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,827,529.13	12,827,529.13		14,331,497.62	1,503,968.49	11.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,827,529.13	12,827,529.13		14,331,497.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,827,529.13	12,827,529.13		14,331,497.62		

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)
2) Ending Net Position, June 30 (E + F1e)			13,494,634.49	13,494,634.49		14,978,602.98		
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	13,494,634.49	13,494,634.49		14,978,602.98		
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	40,000.00	40,000.00	2,823.10	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	24,386,412.55	24,386,412.55	8,245,537.02	24,386,412.55	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,454,945.26	1,454,945.26	174.70	1,454,945.26	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			25,881,357.81	25,881,357.81	8,248,534.82	25,881,357.81	0.00	0.0%
TOTAL, REVENUES			25,881,357.81	25,881,357.81	8,248,534.82	25,881,357.81		
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	172,850.00	172,850.00	78,533.20	192,850.00	(20,000.00)	-11.6%
TOTAL, EMPLOYEE BENEFITS			172,850.00	172,850.00	78,533.20	192,850.00	(20,000.00)	-11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,041,402.45	25,041,402.45	11,517,524.48	25,041,402.45	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,041,402.45	25,041,402.45	11,517,524.48	25,041,402.45	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			25,214,252.45	25,214,252.45	11,596,057.68	25,234,252.45		
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

Miscellaneous Forms

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)	14,695.35	14,695.35	14,721.47	14,721.47	26.12	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)	2.40	2.40	9.20	9.20	6.80	283.0%
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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,697.75	14,697.75	14,730.67	14,730.67	32.92	0.0%
5. District Funded County Program ADA						
a. County Community Schools	12.65	12.65			(12.65)	-100.0%
b. Special Education-Special Day Class			99.46	99.46	99.46	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year			5.31	5.31	5.31	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.65	12.65	104.77	104.77	92.12	728.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,710.40	14,710.40	14,835.44	14,835.44	125.04	1.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 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%

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) 7,640,380.84
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) 228,620,437.61

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) 3.34%

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.

Entry
required

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) 13,094,833.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,286,815.48

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,000.00
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)	1,073,174.47
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)	9,336.78
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)	16,539,159.91
9. Carry-Forward Adjustment (Part IV, Line F)	551,295.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,090,455.29
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	160,676,578.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,863,095.43
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	36,827,877.93
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,587,637.44
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,151,421.91
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	5,000.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,373,836.32
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)	181,610.90
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	31,057,797.65
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)	270,207.66
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)	1,659,733.18
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,432,540.81
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,275,497.27
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)	283,362,834.53
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)	5.84%
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/lc/)	
(Line A10 divided by Line B19)	6.03%
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)	16,539,159.91
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	192,153.32
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.71%) times Part III, Line B19); zero if negative	551,295.38
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (25.68%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	551,295.38
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	551,295.38

First Interim
2024-25 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

10 73965 0000000
Form ICR
F81GPYDJEK(2024-25)

Approved
indirect cost
rate: 5.71%

Highest rate
used in any
program: 25.68%

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	4,309,104.03	193,487.22	4.49%
01	3010	6,533,003.68	369,928.54	5.66%
01	3060	47,665.14	3,656.86	7.67%
01	3061	18,304.49	1,045.51	5.71%
01	3182	230,012.20	14,428.85	6.27%
01	3213	1,509,805.24	79,335.45	5.25%
01	3315	218,708.00	11,818.35	5.40%
01	3550	170,268.91	9,717.09	5.71%
01	4035	1,127,640.73	46,566.27	4.13%
01	4201	49,420.00	560.00	1.13%
01	4203	272,304.42	15,548.58	5.71%
01	6053	826,833.58	49,513.36	5.99%
01	6266	804,030.30	43,518.00	5.41%
01	6331	319,186.58	18,225.55	5.71%
01	6387	848,480.06	48,448.21	5.71%
01	6500	19,568,529.10	1,136,251.72	5.81%
01	6546	1,253,602.95	71,580.73	5.71%
01	6547	776,000.00	44,309.60	5.71%
01	6762	2,212,323.49	133,973.56	6.06%
01	7412	512,347.68	12,689.84	2.48%
01	7413	136,484.17	7,793.25	5.71%
01	7435	869,500.00	49,648.45	5.71%
01	7810	15,033.80	858.43	5.71%
01	8150	7,296,326.56	420,094.93	5.76%
01	9010	3,187,609.99	38,385.61	1.20%
11	6391	1,348,097.18	67,404.86	5.00%
12	6105	1,276,320.55	73,678.35	5.77%
13	5310	6,795,371.32	606,026.87	8.92%
13	5320	130,061.17	33,393.91	25.68%

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	326,138,640.17
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,112,609.83
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	1,151,421.91
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	13,785,776.48
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,949,807.13
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	205,599.47
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	441,164.74
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)				19,533,769.73
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	2,478,178.61
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)				283,970,439.22
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)*				14,835.44
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,141.36
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.)			222,270,217.11	15,079.51
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)			222,270,217.11	15,079.51
B. Required effort (Line A.2 times 90%)			200,043,195.40	13,571.56
C. Current year expenditures (Line I.E and Line II.B)			283,970,439.22	19,141.36
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	48,462.05	0.00	0.00	(780,503.99)				
Other Sources/Uses Detail					0.00	205,599.47		
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	3,000.00	0.00	67,404.86	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	7,016.00	0.00	73,678.35	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(58,480.05)	639,420.78	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			0.00	0.00		
Other Sources/Uses Detail								
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	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					205,599.47	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8829	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	58,480.05	(58,480.05)	780,503.99	(780,503.99)	205,599.47	205,599.47		

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by LEA (LP-I)10 73965 0000000
Report SEMAI
F81GPDYJEK(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,195,232.95	0.00	940,814.00	0.00	645,199.59	13,843,340.87		18,624,587.41
2000-2999	Classified Salaries	984,080.30	0.00	0.00	0.00	416,797.68	4,961,259.36		6,362,137.34
3000-3999	Employee Benefits	2,035,240.86	0.00	272,337.53	0.00	494,974.73	8,283,115.32		11,085,668.44
4000-4999	Books and Supplies	591,708.56	0.00	500.00	0.00	758,400.00	294,790.65		1,645,399.21
5000-5999	Services and Other Operating Expenditures	1,255,083.29	0.00	20,000.00	0.00	53,450.00	2,875,973.53		4,204,506.82
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	35,477.37	0.00	0.00	0.00	0.00	0.00		35,477.37
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,096,823.33	0.00	1,233,651.53	0.00	2,368,822.00	30,258,479.73	0.00	41,957,776.59
7310	Transfers of Indirect Costs	1,219,650.80	0.00	0.00	0.00	44,309.60	0.00		1,263,960.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,219,650.80	0.00	0.00	0.00	44,309.60	0.00	0.00	1,263,960.40
	TOTAL COSTS	9,316,474.13	0.00	1,233,651.53	0.00	2,413,131.60	30,258,479.73	0.00	43,221,736.99
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,017,657.32	0.00	940,814.00	0.00	170,405.66	13,843,340.87		17,972,217.85
2000-2999	Classified Salaries	984,080.30	0.00	0.00	0.00	12,532.63	243,919.83		1,240,532.76
3000-3999	Employee Benefits	1,972,671.23	0.00	272,337.53	0.00	101,565.65	5,572,457.84		7,919,032.25
4000-4999	Books and Supplies	405,900.06	0.00	500.00	0.00	758,400.00	293,872.27		1,458,672.33
5000-5999	Services and Other Operating Expenditures	1,105,467.89	0.00	20,000.00	0.00	53,450.00	2,875,338.91		4,054,256.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	35,477.37	0.00	0.00	0.00	0.00	0.00		35,477.37
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,521,254.17	0.00	1,233,651.53	0.00	1,096,353.94	22,828,929.72	0.00	32,680,189.36
7310	Transfers of Indirect Costs	1,207,832.45	0.00	0.00	0.00	44,309.60	0.00		1,252,142.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,207,832.45	0.00	0.00	0.00	44,309.60	0.00	0.00	1,252,142.05
	TOTAL BEFORE OBJECT 6980	8,729,086.62	0.00	1,233,651.53	0.00	1,140,663.54	22,828,929.72	0.00	33,932,331.41

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								5,013,878.64
	TOTAL COSTS								38,946,210.05
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	2,573,604.82	0.00	0.00	0.00	158,297.26	648,799.44		3,380,701.52
2000-2999	Classified Salaries	826,742.93	0.00	0.00	0.00	0.00	3,885.00		830,627.93
3000-3999	Employee Benefits	1,534,307.19	0.00	0.00	0.00	55,383.95	230,404.93		1,820,096.07
4000-4999	Books and Supplies	50,124.66	0.00	0.00	0.00	0.00	15,694.72		65,819.38
5000-5999	Services and Other Operating Expenditures	384,322.92	0.00	0.00	0.00	800.00	2,497.00		387,619.92
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	35,477.37	0.00	0.00	0.00	0.00	0.00		35,477.37
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,404,579.89	0.00	0.00	0.00	214,481.21	901,281.09	0.00	6,520,342.19
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,404,579.89	0.00	0.00	0.00	214,481.21	901,281.09	0.00	6,520,342.19
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								5,013,878.64
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								14,538,156.12
	TOTAL COSTS								26,072,376.95

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Central Unified
Fresno County

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-1)

10 73965 0000000
Report SEMAI
F81GPYDJEK(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS								0.00 0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00							0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980									0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

(??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

State and Local

Local Only

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Increase in funding (if difference is positive)

0.00

Maximum available for MOE reduction (50% of increase in funding)

0.00 (a)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

0.00 (b)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: (??)

[illegible]

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

- Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation	0.00
Less: Exempt reduction(s) from SECTION 1	0.00
Less: 50% reduction from SECTION 2	0.00
Net expenditures paid from state and local sources	38,946,210.05

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.

FY must be entered	Comparison Year	Difference
Projected Exps.		
FY 2024-25		

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.

SELPA:

(??)

a. Total special education expenditures	43,221,736.99		
b. Less: Expenditures paid from federal sources	4,275,526.94		
c. Expenditures paid from state and local sources	38,946,210.05		
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation			
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	38,946,210.05	0.00	
d. Special education unduplicated pupil count	1,797.00		
e. Per capita state and local expenditures (A2c/A2d)	21,672.90	0.00	21,672.90

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.

Projected Exps.	FY 2024-25	FY must be entered Comparison Year	Difference
a. Expenditures paid from local sources	26,072,376.95		
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison Year's expenditures, adjusted for MOE calculation			
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	26,072,376.95	0.00	26,072,376.95

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

Projected Exps.	FY 2024-25	FY must be entered Comparison Year	Difference

SELPA: (??)

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Maricela Ordoñez

Contact Name

Director of Fiscal Services

Title

(559) 691-5225

Telephone Number

mordonez@centralunified.org

E-mail Address

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL COSTS			
PROJECTED EXPENDITURES - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
	Transfers of Indirect Costs		0.00
7310	Transfers of Indirect Costs - Interfund		0.00
7350	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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

Central Unified

Fresno County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
11	3905	4200	(\$3,808.47)

Explanation: Expense reclassified to resource 3913

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

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

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

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	14,697.75	14,730.67		
	Charter School	0.00	0.00		
	Total ADA	14,697.75	14,730.67	.2%	Met
1st Subsequent Year (2025-26)	District Regular	14,835.44	14,835.44		
	Charter School				
	Total ADA	14,835.44	14,835.44	0.0%	Met
2nd Subsequent Year (2026-27)	District Regular	14,835.44	14,835.44		
	Charter School				
	Total ADA	14,835.44	14,835.44	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	15,891.00	15,977.00		
Charter School				
Total Enrollment	15,891.00	15,977.00	.5%	Met
1st Subsequent Year (2025-26)				
District Regular	16,001.00	16,087.00		
Charter School				
Total Enrollment	16,001.00	16,087.00	.5%	Met
2nd Subsequent Year (2026-27)				
District Regular	16,001.00	16,087.00		
Charter School				
Total Enrollment	16,001.00	16,087.00	.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	14,198	15,729	
Charter School			
Total ADA/Enrollment	14,198	15,729	90.3%
Second Prior Year (2022-23)			
District Regular	14,266	15,742	
Charter School			
Total ADA/Enrollment	14,266	15,742	90.6%
First Prior Year (2023-24)			
District Regular	14,695	15,956	
Charter School	0		
Total ADA/Enrollment	14,695	15,956	92.1%
Historical Average Ratio:			91.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	14,731	15,977		
Charter School	0			
Total ADA/Enrollment	14,731	15,977	92.2%	Not Met
1st Subsequent Year (2025-26)				
District Regular		16,087		
Charter School				
Total ADA/Enrollment	0	16,087	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular		16,087		
Charter School				
Total ADA/Enrollment	0	16,087	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

Actual figures pending December certification.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	231,098,748.30	226,682,528.00	(1.9%)	Met
1st Subsequent Year (2025-26)	235,989,660.00	232,714,587.00	(1.4%)	Met
2nd Subsequent Year (2026-27)	24,299,957.00	239,869,223.00	887.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Budget adoption amount for 2nd subsequent year was incorrectly imported by SACS. The correct figure should be 242,999,578.00.

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)	131,688,975.42	153,174,349.91	86.0%
Second Prior Year (2022-23)	154,337,624.59	180,754,749.28	85.4%
First Prior Year (2023-24)	162,984,145.44	194,743,644.92	83.7%
	Historical Average Ratio:		85.0%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.0% to 88.0%	82.0% to 88.0%	82.0% to 88.0%

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)	183,658,618.17	219,137,496.82	83.8%	Met
1st Subsequent Year (2025-26)	189,864,029.12	220,123,781.84	86.3%	Met
2nd Subsequent Year (2026-27)	196,278,854.12	227,068,887.84	86.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2024-25)	20,718,208.99	19,259,762.43	-7.0%	Yes
1st Subsequent Year (2025-26)	20,718,208.99	14,259,762.43	-31.2%	Yes
2nd Subsequent Year (2026-27)	20,718,208.99	14,259,762.43	-31.2%	Yes

Explanation:
(required if Yes)

Adjustment for ESSER based on year end results.

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

Current Year (2024-25)	27,258,569.72	45,685,916.73	67.6%	Yes
1st Subsequent Year (2025-26)	27,258,569.72	44,949,104.73	64.9%	Yes
2nd Subsequent Year (2026-27)	27,258,569.72	44,949,104.73	64.9%	Yes

Explanation:
(required if Yes)

Budgeted grants that were not in original budget.

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

Current Year (2024-25)	12,064,321.28	28,229,166.32	134.0%	Yes
1st Subsequent Year (2025-26)	12,064,321.28	21,968,445.12	82.1%	Yes
2nd Subsequent Year (2026-27)	12,064,321.28	21,968,445.12	82.1%	Yes

Explanation:
(required if Yes)

Budgeted grants that were not in original budget.

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

Current Year (2024-25)	25,798,492.69	22,277,851.42	-13.6%	Yes
1st Subsequent Year (2025-26)	26,314,462.54	25,909,130.18	-1.5%	No
2nd Subsequent Year (2026-27)	27,248,914.67	26,056,911.18	-4.4%	No

Explanation:
(required if Yes)

Budget adjustment based on analysis of expected expenditures for 2024-25 and subsequent years.

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

Current Year (2024-25)	33,374,230.35	42,616,343.41	27.7%	Yes
1st Subsequent Year (2025-26)	34,041,714.96	42,969,438.80	26.2%	Yes
2nd Subsequent Year (2026-27)	35,122,549.26	43,351,938.80	23.4%	Yes

Explanation:
(required if Yes)

Budget adjustment based on analysis of expected expenditures for 2024-25 and subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	60,041,099.99	93,174,845.48	55.2%	Not Met
1st Subsequent Year (2025-26)	60,041,099.99	81,177,312.28	35.2%	Not Met
2nd Subsequent Year (2026-27)	60,041,099.99	81,177,312.28	35.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	59,172,723.04	64,894,194.83	9.7%	Not Met
1st Subsequent Year (2025-26)	60,356,177.50	68,878,568.98	14.1%	Not Met
2nd Subsequent Year (2026-27)	62,371,463.93	69,408,849.98	11.3%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Adjustment for ESSER based on year end results.
Explanation: Other State Revenue (linked from 6A if NOT met)	Budgeted grants that were not in original budget.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Budgeted grants that were not in original budget.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Budget adjustment based on analysis of expected expenditures for 2024-25 and subsequent years.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Budget adjustment based on analysis of expected expenditures for 2024-25 and subsequent years.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
Required Minimum		Objects 8900-8999)	Status
Contribution			
1. OMMA/RMA Contribution	8,856,395.78	8,900,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		7,904,662.52	

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)

See above-requirement met.

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)	5.0%	5.1%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(5,548,490.59)	219,343,096.29	2.5%	Not Met
1st Subsequent Year (2025-26)	(7,358,595.06)	220,329,381.31	3.3%	Not Met
2nd Subsequent Year (2026-27)	(8,149,065.06)	227,274,487.31	3.6%	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)

Unrestricted deficit spending has exceeded the standard percentage level in the current year and options are being evaluated to ensure the budget deficits are reduced to meet the standards.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	97,450,364.18	Met
1st Subsequent Year (2025-26)	79,302,513.34	Met
2nd Subsequent Year (2026-27)	59,885,980.78	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		Status
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	
Current Year (2024-25)	123,265,223.99	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 42236), 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.)	14,731	14,835	14,835
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	326,138,640.17	332,039,750.12	340,463,167.84
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	326,138,640.17	332,039,750.12	340,463,167.84

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,784,159.21	9,961,192.50	10,213,895.04
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)	9,784,159.21	9,961,192.50	10,213,895.04

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	16,306,932.01	16,488,860.37	16,791,106.20
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	279,568.76	263,492.94
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)	16,306,932.01	16,768,429.13	17,054,599.14
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.05%	5.01%
District's Reserve Standard (Section 10B, Line 7):	9,784,159.21	9,961,192.50	10,213,895.04
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 9980)					
Current Year (2024-25)	(27,363,145.24)	(29,203,258.95)	6.7%	1,840,113.71	Not Met
1st Subsequent Year (2025-26)	(25,211,892.74)	(29,300,000.00)	16.2%	4,088,107.26	Not Met
2nd Subsequent Year (2026-27)	(24,440,633.39)	(30,300,000.00)	24.0%	5,859,366.61	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	205,599.47	205,599.47	0.0%	0.00	Met
1st Subsequent Year (2025-26)	205,599.47	205,599.47	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	205,599.47	205,599.47	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:
(required if NOT met)

Subsequent year amounts have been updated based on 23/24 actual amounts.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

Total Annual Payments:	20,907,740	21,998,441	21,998,441	21,998,441
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)

Capital leases will be paid by LCFF funding and General Obligation Bonds will be paid through taxpayer assessments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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.

Budget Adoption (Form 01CS, Item S7A)	First Interim
48,247,342.00	48,247,342.00
0.00	0.00
48,247,342.00	48,247,342.00

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2024

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)

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)

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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	
0.00	
0.00	

Data must be entered.

Data must be entered.

Data must be entered.

2,254,065.77	2,254,065.77
2,354,066.00	
2,454,066.00	

Data must be entered.

Data must be entered.

0.00	
0.00	
0.00	

Data must be entered.

Data must be entered.

Data must be entered.

143	
143	
143	

Data must be entered.

Data must be entered.

Data must be entered.

4. Comments:

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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

	0.00
	0.00

Data must be entered.

Data must be entered.

3 Self-Insurance Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

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

	25,800,000.00
	25,800,000.00
	25,800,000.00

Data must be entered.

Data must be entered.

Data must be entered.

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

	25,800,000.00
	25,800,000.00
	25,800,000.00

Data must be entered.

Data must be entered.

Data must be entered.

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	905.7	940.5	940.5	940.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
90.0%	90.0%	90.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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)
Yes	Yes	Yes

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	757.4	807.9	807.9	807.9

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
90.0%	90.0%	90.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

--

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)
Yes	Yes	Yes

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?

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	197.6	218.5	218.5	218.5

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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?

Yes

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

No

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

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
