

FIRST INTERIM REPORT 2024-25

**West Contra Costa
UNIFIED SCHOOL DISTRICT**

**Board Meeting
December 18, 2024**



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT 2024-2025 FIRST INTERIM REPORT

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BUSINESS SERVICES**



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Executive Summary

West Contra Costa Unified School District

2024-25 First Interim Report and Multiyear Fiscal Projection

Data as of October 31, 2024
Presented December 18, 2024

The First Interim Report is a snapshot of the district's revenue and expenditure forecasts for the current fiscal year and a projection of the two subsequent fiscal years. It is a time to adjust the budget based on the California State Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures, as shown in **Figure 1**. The Governing Board of a school district certifies the district's financial condition to the County Office of Education through these reports. The First Interim Report includes financial data from July 1 through October 31 each fiscal year and projections for the remainder of the year. It must be approved and submitted to the County Office of Education no later than December 15.

The major K-12 funding provisions included in the 2024-25 state budget:

- The funded COLA for the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF remains at 1.07%.
- To develop the budget package, the state finance team created deferrals in prior budget years that did not directly affect LEAs' past budgets or cash flow. Looking forward, the budget imposes a partial deferral of \$245.6 million from the June 2025 payment to July 2025 — less than 5% of the most recent June second principal apportionment payment.
- The budget foregoes a planned investment of \$550 million to support the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- Suspension of the August 15 summer layoff window for certificated and classified staff during the 2024-25 fiscal year.
- Several provisions to allow students make up lost instructional time, thereby offsetting student absences and mitigating learning loss. These provisions take effect July 1, 2025.

Planning Factors for 2024-25 and MYPs

The Contra Costa County Office of Education (CCCOE) provides guidance on factors that local educational agencies (LEAs), including WCCUSD, should consider using when developing their budget. These factors come from many sources, including the Department of Finance (DOF), the California Department of Education (CDE), the State Lottery, the California Public Employees Retirement System (CalPERS), and the California State Teachers Retirement System (CalSTRS).

FIGURE 1: Planning Factors for 2024-25 First Interim Financial Report

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per Average Daily Attendance (ADA)	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten (TK)/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,077.00 ⁴	\$3,167.00 ⁴	\$3,265.00 ⁴
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$38.21 ⁵	\$39.33	\$40.54
Grades 9-12 per ADA	\$73.62 ⁵	\$75.78	\$78.11
Charter Schools			
Grades K-8 per ADA	\$20.06 ⁵	\$20.66	\$21.29
Grades 9-12 per ADA	\$55.76 ⁵	\$57.39	\$59.16

THE EDUCATION BUDGET

The budget is created to provide a financial framework for the school district's program plans for the current year, as well as future years. It includes an estimate of the money the district will receive (revenues) and its plan for spending those funds (expenditures). The budget was developed within the constraints established by the state and federal governments. The state government in California largely controls school district revenues, while districts determine expenditures within allowable parameters. Each year, the Legislature and Governor decide how much funding will go to public education and how those funds will be allocated. Decisions about how the funds are spent largely rest with local school districts, which face many constraints as the districts decide how to prioritize those funds.

In California, on average, the state provides about 57% of the operating funding for schools from its General Fund, including lottery funds which generally are less than 2% of the total. In addition, property taxes contribute 26%, and federal funds provide 12%. School districts have one other source of funds, commonly referred to as "local miscellaneous revenues". These can come from various sources, such as lease income, donations, food service sales, and parcel taxes. Statewide, these average about 6% of revenues, but that varies dramatically from district to district. School districts may also receive additional monies from local bonds that are earmarked for facilities. The West Contra Costa Unified School District community has consistently invested in school bonds over the last 20+ years to improve teaching and learning conditions for students and staff. Most of the funds that school districts receive are to be used at their discretion and are referred to as Unrestricted Funds. About one-third of district revenues are designated for specific purposes and programs, as indicated by the state or federal government and are referred to as Restricted Funds. In 2024–25, California has more than a dozen restricted programs, such as the Expanded Learning Opportunity Program and California Community Schools Partnership Program.

Within specific parameters, each district makes its own choices about how to spend the funds it receives. The local school board is responsible for approving the district budget and the expenditure decisions proposed by district staff. Although districts are ultimately responsible for the cost of the salaries and benefits they pay employees, districts are required to engage in a collective bargaining process with employee labor unions. Union contracts can also affect many other district expenditures, including working conditions, class sizes, and the number of workdays. Districts may also decide which voluntary state and federal programs they will operate for students, including K–3 Class Size Reduction. If they choose not to participate, they lose the funding for that specific program.

Districts are also required by law to contribute resources to some programs, such as Special Education and Routine Restricted Maintenance. Districts choose how much to invest in the construction, maintenance, and upgrading of their facilities. However, state law controls what buildings may be used as classrooms, requires features such as

accessibility for the disabled, and specifies that school district employees must perform some maintenance services. In addition, state law prohibits districts from using money raised through local bonds for anything but the facilities promised as part of the bond measure.

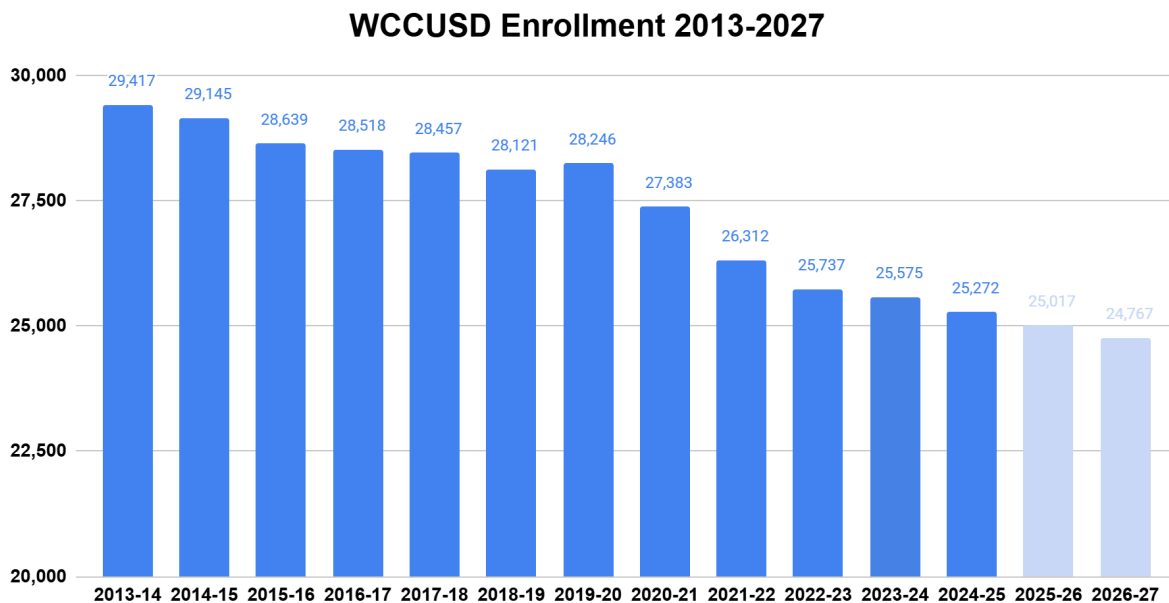
There are many challenges to building a school district budget compared to a budget for a private company. Local school districts have very few opportunities to raise additional funds, no matter their needs. The Local Control Funding Formula (LCFF) calculates the amount of revenue districts will receive each school year, but state leaders only finalize the funding factors once they pass the state budget. State leaders are legally required to pass the state budget by the end of June, but in some years, this has been delayed to as late as September. When the state faces a difficult or uncertain budget, school districts must prepare for the worst and hope for the best. They must adopt their preliminary budgets by June 30, regardless of state action or inaction. They are also required by law to provide notice by March 15 to most employees, particularly teachers, if layoffs are possible. Yet the district may not know the exact amount of revenue they will be able to spend until months later. This is why teachers sometimes receive layoff notices (or “pink slips”) but ultimately keep their jobs. Most school district expenditures go to employee salaries and benefits—more than 80% in most districts. A district’s response to budget cuts or even flat funding almost always includes eliminating personnel. For about half the school districts in the state, a major concern is declining enrollment. Because a large portion of education funding is based on the number of students attending a district, revenues decrease along with a decline in the number of students enrolled. However, the overall costs of a school do not proportionally decrease with the loss of students. For example, a district typically has to lose 20 or 30 students before it cuts one teaching position. However, if all of those students do not leave the same school or grade level, the district will lose the revenue for those students and be unable to reduce costs for teaching and support. Thus, districts with declining enrollment, such as WCCUSD, often face a particularly challenging budget squeeze.

ENROLLMENT AND ATTENDANCE TRENDS

In California, school districts are not funded on enrollment but on “Average Daily Attendance”, commonly referred to as ADA. ADA is calculated by dividing the number of days students attend school by the number of school days in the year. Many school districts throughout California have experienced a decline in student enrollment, and WCCUSD is no different. From 2013-14, WCCUSD experienced a slow, steady decline in enrollment with a short respite in 2019-20. However, the COVID-19 pandemic accelerated the decline as many families moved out of the region or state in search of a lower cost of living. Between 2019-20 and 2023-24, the district lost 9.5% of its student population. As shown in **Figure 2: Enrollment Trends**, the district forecasts a decrease in enrollment for 2024-25, however, this figure is not yet certified with the California Basic Educational Data System (CBEDS). Based on the prior 10 years of data, the

district is projecting an ongoing decrease in enrollment of 1% per year. Compounding this issue, the rate of student attendance has decreased state-wide, including WCCUSD. Before the COVID-19 pandemic, the district averaged approximately 96% enrollment to attendance rate, however, current trends project an enrollment to attendance rate of 92%. This translates into a reality where the district must provide programs for a projected number of students, but receives less per student due to lower attendance rates.

FIGURE 2: *Enrollment Trends (not including Charters)*



GENERAL FUND REVENUES

Public education finance differs from traditional business finance because the school district does not have easy access to invest in growth opportunities, such as creating a new product, purchasing another company, or borrowing. School district income is largely fixed by revenue drivers set by the State and Federal governments. The vast majority of the day-to-day operations of California public school districts are accounted for in the General Fund (Fund 01). **Figure 3** below shows the change in unrestricted and combined revenue by income source.

FIGURE 3: 2024-25 First Interim Unrestricted and Combined General Fund Revenues

Unrestricted General Fund Revenues			
Source	Adopted Budget	First Interim	Change
LCFF Sources	\$ 337,588,413	\$ 337,694,040	\$ 105,627
Federal Revenue	\$ -	\$ -	\$ -
Other State Revenue	\$ 9,784,509	\$ 9,973,698	\$ 189,189
Other Local Revenue	\$ 5,561,167	\$ 5,766,839	\$ 205,672
Total Revenue	\$ 352,934,089	\$ 353,434,577	\$ 500,488

Combined General Fund Revenues			
Source	Adopted Budget	First Interim	Change
LCFF Sources	\$ 337,588,413.00	\$ 337,694,040.00	\$ 105,627
Federal Revenue	\$ 31,274,859.00	\$ 36,747,970.00	\$ 5,473,111
Other State Revenue	\$ 91,650,041.00	\$ 96,071,643.00	\$ 4,421,602
Other Local Revenue	\$ 23,569,374.00	\$ 26,704,451.00	\$ 3,135,077
Total Revenue	\$ 484,082,687	\$ 497,218,104	\$ 13,135,417

FIGURE 4: Effective LCFF COLA Analysis

Effective COLA Analysis	
2024-25 LCFF Revenues (First Interim)	\$ 337,694,040.00
2023-24 LCFF Revenues (Unaudited Actuals)	\$ 344,951,545.73
Change \$	\$ (7,257,505.73)
Change %	-2.10%

While **Figure 3** shows a slight increase in the LCFF revenues since the Adopted Budget, **Figure 4** shows the decrease in LCFF funding from 2023-24 to 2024-25. The state reduced the COLA to 1.07% for 24-25. On the surface, one might assume that WCCUSD received the whole 1.07%, but **Figure 4** shows that WCCUSD received an effective decrease of 2.10%, year-over-year. This occurs partially because the Targeted Instructional Improvement Grant (TIIG) does not receive a COLA. However, the biggest

factor preventing WCCUSD from receiving an increase in revenue from this COLA is the loss of income due to declining enrollment and reduced attendance rates, discussed in the Enrollment Trends section of this report.

Note that 67.9% (or \$337.7 million) of the District's General Fund revenue comes from LCFF Sources, which can be used for any purpose designated by the Board of Education. These funds typically support the base operations of the school district, including general education and special education costs that exceed funding. They also include expenditures outlined in the Local Control and Accountability Plan (LCAP) designated to improve services or outcomes for students who qualify as low-socio-economic, English language learners, or foster youth.

Since the Adopted Budget, projected total LCFF revenues have increased by \$105,627 due to an increase in ADA and a 0.24% increase in Unduplicated Pupil Percentage for the current year, as shown in **Figure 5**.

FIGURE 5: LCFF Revenue Change

LCFF Revenue Change			
	2024-25 Adopted Budget	2024-25 First Interim	Change
ADA	22,850.67	23,309.32	458.65
COLA	1.07%	1.07%	0.00
Unduplicated	70.76%	71.00%	0.24%
Base	\$ 265,730,397	\$ 265,160,320	\$ (570,077)
Supp./Conc.	\$ 64,827,589	\$ 65,229,440	\$ 401,851
TIIG	\$ 2,787,535	\$ 2,787,535	\$ -
Home-to-School Trans.	\$ 2,095,146	\$ 2,095,146	\$ -
Transitional Kindergarten	\$ 2,147,746	\$ 2,421,599	\$ 273,853
Total LCFF Revenue	\$ 337,588,413	\$ 337,694,040	\$ 105,627

As explained previously, Federal funds may only be used for the specific purpose as designated by the government. For example, Individuals with Disabilities Education Act (IDEA) funds may only be spent on special education students. Similarly, Title I, II, III, and Every Student Succeeds Act (ESSA) funds may only be spent as outlined in the program funding guide. Federal Funds are 7.4% of the district's revenues and include (restricted) dollars that cannot be recognized in the district's financial statements until the funds are first expended.

Other State Funds are 19.3% of revenues and include both restricted and unrestricted fund sources such as special education (restricted) and lottery (both unrestricted and restricted components).

Other Local Revenue sources include restricted funds from parcel taxes and unrestricted funds for facilities (rental) use of district property which account for 5.4% of revenues.

GENERAL FUND EXPENDITURES

Employee salary and benefits are the drivers of budgetary priorities. Certificated and classified staff play an important role in continuing the district's success. All West Contra Costa Unified employees help to ensure a safe and positive learning environment in the district. Through the allocation formulas that WCCUSD has established in the staffing matrix, the district ensures that proper staffing will be allocated to help meet the goals and objectives of the Board. The district allocates employees using a staffing matrix with full-time equivalents (FTEs) for all school site positions and many centrally managed positions. Below **Figure 6: General Fund Expenditures by Major Object** shows how much the district spends for certificated labor (staff members with teaching, service, or administrative credentials issued by the California Commission on Teacher Credentialing). These are classroom teachers, counselors, nurses, psychologists, speech and language pathologists (SLPs), instructional coaches, vice principals, and principals. These costs represent 33.6% of total combined general fund expenditures. Classified labor costs are for all employees conducting work that does not require a credential from the State. These include all support services staff, instructional assistants (in the classroom under teacher supervision), grounds, custodial, office clerical, campus safety specialists, maintenance staff, elementary yard duty supervisors, school community outreach workers, warehouse workers, etc. These costs represent 15.0% of total combined general fund expenditures. Benefits costs include all statutory costs like workers' compensation, retirement pension programs (STRS and PERS), and health and welfare benefits. These costs represent 25.9% of total combined general fund expenditures. **Figure 7** shows that salary and benefits costs are 74.5% of total combined general fund expenditures. That leaves 25.5% to pay for everything else that is necessary to run the district, such as utilities, textbooks, supplies, debt service on two office buildings, and to pay for outside services (predominantly for special education students) that cannot be provided for internally, or for which the district is unsuccessful

in hiring internally. These expenditures can be found in the Books and Supplies (4.1%) and Services and Other Operating Expenditures (21.3%). Finally, small amounts are spent on Capital Expenditures and Other Outgo (Debt Service and transfers of parcel taxes to Charter Schools).

On the surface, it may appear as though the district spends less on labor from the total general fund than similar districts, this occurs because to recognize federal revenues, the district must recognize a matching expense. This inflates the purported expenses in the Books and Supplies and the Services and Other Operating Expenditures categories until actual expenditure plans are put in place for the federal revenues. The same occurs in the Books and Supplies categories for school site budgets, they are “held” in this pot until the school site’s itemized budget is input. These can be factors for changes between Adopted Budget, First Interim, and projections throughout the year.

FIGURE 6: *2024-25 First Interim Unrestricted and Combined General Fund Expenditures by Object*

Unrestricted General Fund Expenditures			
Major Object	Adopted Budget	First Interim	Change
Certificated Salaries	\$ 120,670,967	\$ 115,800,761	\$ (4,870,206)
Classified Salaries	\$ 40,545,605	\$ 38,537,994	\$ (2,007,611)
Employee Benefits	\$ 78,459,818	\$ 75,100,360	\$ (3,359,458)
Books and Supplies	\$ 5,113,778	\$ 3,536,074	\$ (1,577,704)
Services/Other Operating	\$ 37,337,676	\$ 39,494,799	\$ 2,157,123
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 456,360	\$ 456,360	\$ -
Indirect Costs	\$ (5,941,421)	\$ (9,513,077)	\$ (3,571,656)
Interfund Transfers	\$ (11,499,312)	\$ (11,499,312)	\$ -
Total Expenditures	\$ 265,143,471	\$ 251,913,959	\$ (13,229,512)

FIGURE 6 (cont.): 2024-25 First Interim Unrestricted and Combined General Fund Expenditures by Object

Combined General Fund Expenditures			
Major Object	Adopted Budget	First Interim	Change
Certificated Salaries	\$ 178,351,637	\$ 185,767,538	\$ 7,415,901
Classified Salaries	\$ 81,029,399	\$ 83,202,293	\$ 2,172,894
Employee Benefits	\$ 142,244,879	\$ 143,575,890	\$ 1,331,011
Books and Supplies	\$ 23,082,807	\$ 22,481,292	\$ (601,515)
Services/Other Operating	\$ 83,218,914	\$ 117,993,694	\$ 34,774,780
Capital Outlay	\$ 400,000	\$ 680,857	\$ 280,857
Other Outgo	\$ 2,716,360	\$ 2,716,360	\$ -
Indirect Costs	\$ (1,788,902)	\$ (1,682,930)	\$ 105,972
Interfund Transfers	\$ (11,499,312)	\$ (11,499,312)	\$ -
Total Expenditures	\$ 497,755,782	\$ 543,235,682	\$ 45,479,900

FIGURE 7: 2024-25 First Interim Unrestricted and Combined General Fund Expenditures Charts

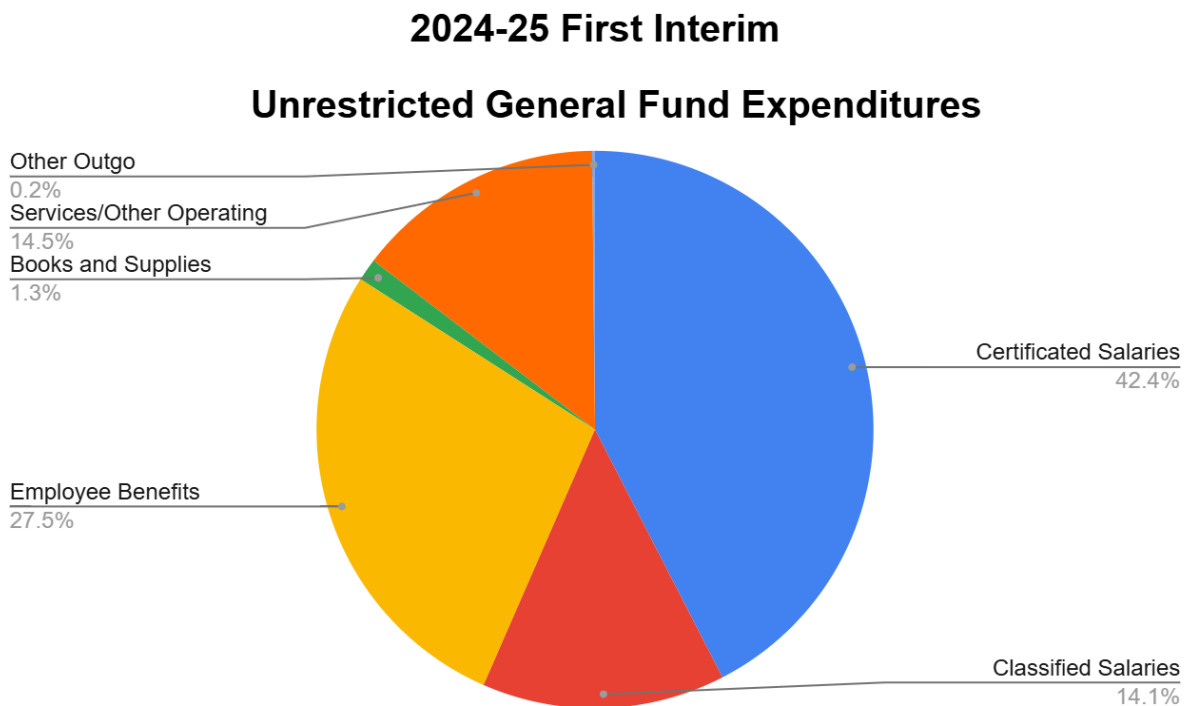
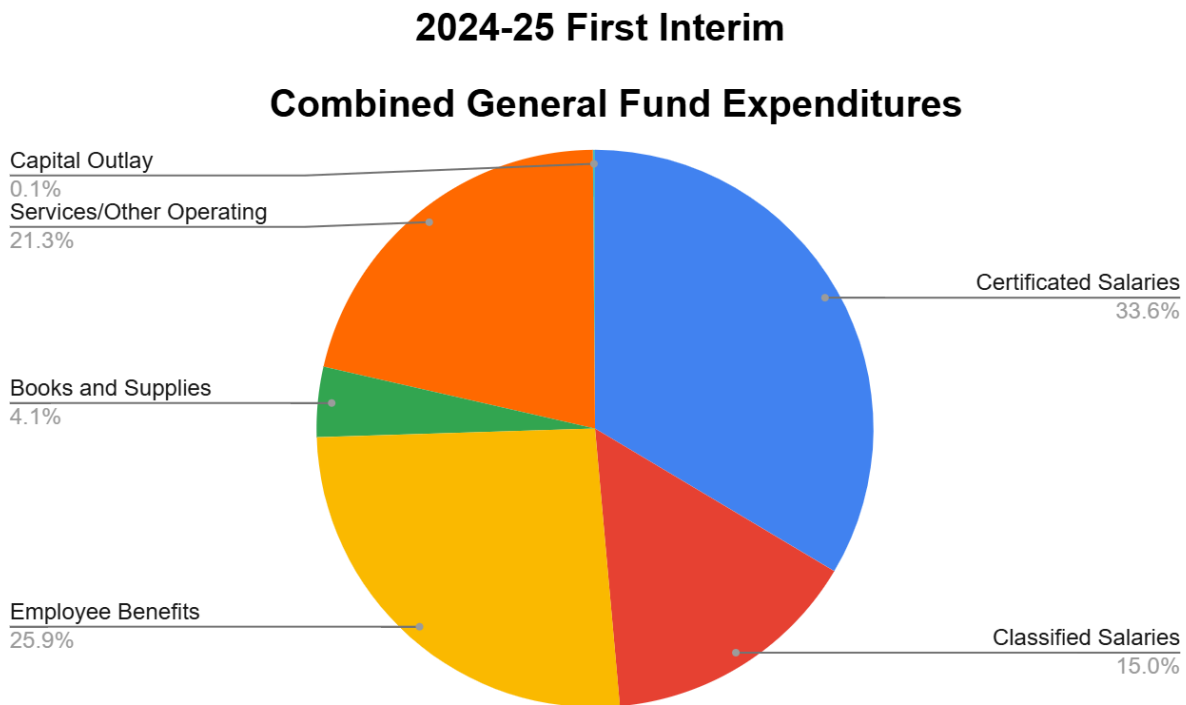


FIGURE 7 (cont.): 2023-24 First Interim Unrestricted and Combined General Fund Expenditures Charts



OTHER FUNDS

In addition to the General Fund (Fund 01), the district is required to maintain other funds when conducting specific programs or activities, and may also use additional funds at their discretion. These other funds are described below.

SPECIAL REVENUE FUNDS

Special Revenue funds are established to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities that compose the majority of the activities associated with these funds.

The Special Revenue Funds include Adult Education (Fund 11), Child Development (Fund 12), and the Cafeteria Fund (Fund 13). The district also maintains the Special Reserve for Other Than Capital Outlay Projects (Fund 17) which is maintained at the direction of the board of education to provide a necessary buffer to provide time for better decision-making in the event of an economic calamity.

CAPITAL PROJECT FUNDS

Capital Project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital projects.

The Capital Project Funds include the Building Fund (Fund 21), Capital Facilities Fund (Fund 25), County School Facilities Fund 35), and the Special Reserve Fund for Capital Outlay Projects (Fund 40).

DEBT SERVICE FUNDS

Debt Service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

The Debt Service Funds include the Bond Interest and Redemption Fund (Fund 51) and Debt Service for Blended Component Units (Fund 52), these funds are used to process activities associated with the districts' General Obligation Bonds and Certificates of Participation.

INTERNAL SERVICE FUNDS

Internal Service funds are created principally to render services to other organizational units of the LEA.

The Internal Service funds include the Self-Insurance Fund (Fund 67) where the district accounts for Property and Liability Insurance, and Workers' Compensation Insurance.

ENDING FUND BALANCE

The district's beginning fund balance is the accumulation of results from prior carryover and current operations. The ending fund balance is the result of the beginning fund balance plus or minus the results from operations in the current year. The State's minimum reserve requirement for WCCUSD is 3%. The general reserve in West Contra Costa Unified is a safety net for budget issues that may arise and helps to manage cash flow during the year. The district ended the 2023-24 fiscal year with \$126,297,529 in the combined general fund, plus \$37,630,016 in Fund 17. As reflected in **Figure 8**, the projected ending fund balance is decreasing over the next 3 years, requiring transfers-in from Fund 17 to cover the district's ongoing structural deficit.

FIGURE 8: 2024-25 First Interim Multi-Year Summary

COMBINED General Fund Multi-Year Summary			
	2024-25	2025-26	2026-27
Revenues	\$497,218,104.00	\$486,800,846.00	\$493,317,468.00
Expenditures	\$554,734,994.00	\$533,183,440.00	\$522,521,144.00
Operating Surplus (Deficit)	-\$57,516,890.00	-\$46,382,594.00	-\$29,203,676.00
Beginning Fund Balance	\$125,264,222.00	\$79,246,644.00	\$46,420,297.00
Projected Ending Fund Balance	\$67,747,332.00	\$32,864,050.00	\$17,216,621.00
Transfers In - Fund 17	\$11,499,312.00	\$13,556,247.00	\$13,322,748.00
Projected Ending Fund Balance	\$79,246,644.00	\$46,420,297.00	\$30,539,369.00
Components of Ending Fund Balance			
Nonspendable	\$300,000.00	\$300,000.00	\$300,000.00
Restricted	\$60,331,199.00	\$30,124,794.00	\$14,563,735.00
Committed	\$0.00	\$0.00	\$0.00
Assigned	\$1,973,395.00	\$0.00	\$0.00
Unassigned/Unappropriated			
Reserve for Economic Uncertainty	\$16,642,050.00	\$15,995,503.00	\$15,675,634.00
Unassigned/Unappropriated	\$0.00	\$0.00	\$0.00

LOOKING FORWARD

The District is navigating a critical fiscal landscape, relying heavily on contributions from Fund 17 to support operations. The District must remain focused and diligent in efforts to implement the fiscal solvency plan, as the District continues to face a structural deficit. The First Interim projections reflect nearly \$20 million in cuts made in the 2023-2024 school year, and the board is actively working on an additional \$7 million in cuts for 2025-2026. The District must also remain vigilant, as further cuts may be necessary based on future trends. Over the past six years, the District has made significant investments in staying competitive by increasing salaries by over 32%, which has been crucial in attracting and retaining highly qualified staff. However, with increasing expenditures, the District faces ongoing challenges that will require careful planning moving forward. The District is committed to ensuring long-term fiscal health while maintaining the quality of education and services the community deserves.

SECTION 2



Summary of All Funds and
Comparative Analysis Fund 01

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2024-25 FIRST INTERIM - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 1

	FUND 01 GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 2	CAPITAL PROJECT FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
LCFF Sources	337,694,040	-	337,694,040	-	-	-	337,694,040
Federal Revenues	-	36,747,970	36,747,970	14,647,189	-	-	51,395,159
Other State Revenues	9,973,698	86,097,945	96,071,643	15,360,163	-	474,000	111,905,806
Other Local Revenues	5,766,839	20,937,612	26,704,451	1,438,503	7,865,000	125,071,966	161,079,920
Total Revenues	353,434,577	143,783,527	497,218,104	31,445,855	7,865,000	125,545,966	662,074,925
EXPENDITURES							
Certificated Salaries	115,800,761	69,966,777	185,767,538	2,934,972	-	-	188,702,510
Classified Salaries	38,537,994	44,664,299	83,202,293	10,140,766	590,340	205,557	94,138,956
Employee Benefits	75,100,360	68,475,530	143,575,890	7,326,135	359,906	107,303	151,369,234
Book and Supplies	3,536,074	18,945,218	22,481,292	12,549,063	336,525	300	35,367,180
Services and Other Operating Expenditures	39,494,799	78,498,895	117,993,694	7,723,584	8,551,691	19,474,276	153,743,245
Capital Outlay	-	680,857	680,857	6,414,640	71,981,109	-	79,076,606
Other Outgo	456,360	2,260,000	2,716,360	-	-	115,457,949	118,174,309
Direct/Indirect Support Costs	(9,513,077)	7,830,147	(1,682,930)	1,682,930	-	-	-
Total Expenditures	263,413,271	291,321,723	554,734,994	48,772,090	81,819,571	135,245,385	820,572,040
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	90,021,306	(147,538,196)	(57,516,890)	(17,326,235)	(73,954,571)	(9,699,419)	(158,497,115)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	11,499,312	-	11,499,312	-	-	-	11,499,312
Interfund Transfers Out	-	-	-	(11,499,312)	-	-	(11,499,312)
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(106,803,838)	106,803,838	-	-	-	-	-
Total Other Financing Sources and Uses	(95,304,526)	106,803,838	11,499,312	(11,499,312)	-	-	-
NET CHANGE IN FUND BALANCE	(5,283,220)	(40,734,358)	(46,017,578)	(28,825,547)	(73,954,571)	(9,699,419)	(158,497,115)
BEGINNING FUND BALANCE JULY 1, 2024	24,198,665	101,065,557	125,264,222	72,522,753	212,040,113	168,509,886	578,336,975
Other Restatements (Audit Adjustment)	-	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	24,198,665	101,065,557	125,264,222	72,522,753	212,040,113	168,509,886	578,336,975
ENDING FUND BALANCE JUNE 30, 2025	\$ 18,915,445	\$ 60,331,199	\$ 79,246,644	\$ 43,697,206	\$ 138,085,542	\$ 158,810,468	\$ 419,839,860

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2024-25 FIRST INTERIM - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

SPECIAL REVENUE FUNDS

REVENUES

	FUND 08 STUDENT ACTIVITY	FUND 11 ADULT EDUCATION	FUND 12 CHILD DEVELOPMENT	FUND 13 CAFETERIA	FUND 17 SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
LCFF Sources	-	-	-	-	-	-
Federal Revenues	-	440,540	-	14,206,649	-	14,647,189
Other State Revenues	-	3,486,793	3,749,274	8,124,096	-	15,360,163
Other Local Revenues	190,000	211,744	29,009	507,750	500,000	1,438,503
Total Revenues	190,000	4,139,077	3,778,283	22,838,495	500,000	31,445,855

EXPENDITURES

Certificated Salaries	-	2,015,348	919,624	-	-	2,934,972
Classified Salaries	-	964,113	889,846	8,286,807	-	10,140,766
Employee Benefits	-	1,200,818	1,070,852	5,054,465	-	7,326,135
Book and Supplies	-	203,478	503,412	11,842,173	-	12,549,063
Services and Other Operating Expenditures	-	270,318	133,623	7,319,643	-	7,723,584
Capital Outlay	-	20,000	-	6,394,640	-	6,414,640
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	205,831	170,666	1,306,433	-	1,682,930
Total Expenditures	-	4,879,906	3,688,023	40,204,161	-	48,772,090

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

190,000	(740,829)	90,260	(17,365,666)	500,000	(17,326,235)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	(11,499,312)	(11,499,312)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	(11,499,312)	(11,499,312)

NET CHANGE IN FUND BALANCE

190,000	(740,829)	90,260	(17,365,666)	(10,999,312)	(28,825,547)
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BEGINNING FUND BALANCE JULY 1, 2024

1,535,104	1,410,975	1,295,821	30,650,836	37,630,017	72,522,753
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Other Restatements (Audit Adjustment)

-	-	-	-	-	-
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ADJUSTED BEGINNING FUND BALANCE

1,535,104	1,410,975	1,295,821	30,650,836	37,630,017	72,522,753
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ENDING FUND BALANCE JUNE 30, 2025

\$ 1,725,104	\$ 670,146	\$ 1,386,081	\$ 13,285,170	\$ 26,630,705	\$ 43,697,206
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2024-25 FIRST INTERIM - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 3

CAPITAL PROJECTS FUNDS

	FUND 21 BUILDING	FUND 25 CAPITAL FACILITIES	FUND 35 COUNTY SCHOOL FACILITIES	FUND 40 SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	3,000,000	1,250,000	115,000	3,500,000	7,865,000
Total Revenues	3,000,000	1,250,000	115,000	3,500,000	7,865,000
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	575,455	11,741	-	3,144	590,340
Employee Benefits	350,175	6,842	-	2,889	359,906
Book and Supplies	206,834	75,226	-	54,465	336,525
Services and Other Operating Expenditures	2,166,377	70,223	-	6,315,091	8,551,691
Capital Outlay	70,258,258	50,000	-	1,672,851	71,981,109
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	73,557,099	214,032	-	8,048,440	81,819,571
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(70,557,099)	1,035,968	115,000	(4,548,440)	(73,954,571)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(70,557,099)	1,035,968	115,000	(4,548,440)	(73,954,571)
BEGINNING FUND BALANCE JULY 1, 2024	172,971,954	13,147,665	(4,755)	25,925,249	212,040,113
Other Restatements (Audit Adjustment)	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	172,971,954	13,147,665	(4,755)	25,925,249	212,040,113
ENDING FUND BALANCE JUNE 30, 2025	\$ 102,414,855	\$ 14,183,633	\$ 110,245	\$ 21,376,809	\$ 138,085,542

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2024-25 FIRST INTERIM - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 4

OTHER FUNDS	FUND 51 BOND INTEREST REDEMPTION	FUND 52 DEBT SERVICE COMPONENT UNITS	FUND 67 SELF INSURANCE	FUND 71 RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES					
LCFF Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	474,000	-	-	-	474,000
Other Local Revenues	106,525,096	-	5,146,870	13,400,000	125,071,966
Total Revenues	106,999,096	-	5,146,870	13,400,000	125,545,966
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	-	-	205,557	-	205,557
Employee Benefits	-	-	107,303	-	107,303
Book and Supplies	-	-	300	-	300
Services and Other Operating Expenditures	-	-	4,839,753	14,634,523	19,474,276
Capital Outlay	-	-	-	-	-
Other Outgo	115,457,949	-	-	-	115,457,949
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	115,457,949	-	5,152,913	14,634,523	135,245,385
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(8,458,853)	-	(6,043)	(1,234,523)	(9,699,419)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(8,458,853)	-	(6,043)	(1,234,523)	(9,699,419)
BEGINNING FUND BALANCE JULY 1, 2024	114,725,742	-	6,044	53,778,100	168,509,886
Other Restatements (Audit Adjustment)	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	114,725,742	-	6,044	53,778,100	168,509,886
ENDING FUND BALANCE JUNE 30, 2025	\$ 106,266,889	\$ -	\$ 1	\$ 52,543,577	\$ 158,810,468

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2024-25 FIRST INTERIM - DISTRICT SUMMARY
COMPARATIVE ANALYSIS UNRESTRICTED

Description	Object Codes	2024-25 Adopted Budget Unrestricted	2024-25 First Interim Unrestricted	Change = Positive (Negative) Unrestricted	
REVENUES					
LCFF Sources	8010-8099	\$ 337,588,413	\$ 337,694,040	\$ 105,627	Increase due to TK ADA
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	
Other State Revenue	8300-8599	\$ 9,784,509	\$ 9,973,698	\$ 189,189	Adjustments to Lottery and Mandated Reimbursements
Other Local Revenue	8600-8799	\$ 5,561,167	\$ 5,766,839	\$ 205,672	Local Grant for Position and County MOU
TOTAL REVENUES		\$ 352,934,089	\$ 353,434,577	\$ 500,488	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	1000-1999	\$ 120,670,967	\$ 115,800,761	\$ (4,870,206)	Align with current staffing, increase for subs, extra hours, and stipends, offset by moves to Restricted
Classified Salaries	2000-2999	\$ 40,545,605	\$ 38,537,994	\$ (2,007,611)	Align with current staffing, increase for subs, extra hours, and stipends, offset by moves to Restricted
Employee Benefits	3000-3999	\$ 78,459,818	\$ 75,100,360	\$ (3,359,458)	Adjustments due to the above salary changes
Books and Supplies	4000-4999	\$ 5,113,778	\$ 3,536,074	\$ (1,577,704)	Custodial, Site, Department, and LCAP plan budget alignment
Services and Other Operating Expenditures	5000-5999	\$ 37,337,676	\$ 39,494,799	\$ 2,157,123	Increases to Insurance, Legal Fees, and LCAP plan alignment
Capital Outlay	6000-6999	\$ -	\$ -	\$ -	
Other Outgo	7100-7299	\$ 456,360	\$ 456,360	\$ -	
Transfers of Indirect Costs	7300-7399	\$ (5,941,421)	\$ (9,513,077)	\$ (3,571,656)	Increase to Indirect Costs due to changes in restricted programs
Interfund Transfers		\$ (11,499,312)	\$ (11,499,312)	\$ -	
Contributions	8980-8999	\$ 92,405,838	\$ 106,803,838	\$ 14,398,000	Increase to Special Ed. Contribution
TOTAL EXPENDITURES and OTHER FINANCING		\$ 357,549,309	\$ 358,717,797	\$ 1,168,488	
Net Increase/(Decrease) in Fund Balance		\$ (4,615,220)	\$ (5,283,220)	\$ (668,000)	
FUND BALANCE					
Beginning Balance, 7/1/2024		\$ 28,572,623	\$ 24,198,665	\$ -	
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -	
Adjusted Beginning Balance, 7/1/2024		\$ 28,572,623	\$ 24,198,665	\$ -	
Ending Fund Balance, 6/30/2025		\$ 23,957,403	\$ 18,915,445	\$ (5,041,958)	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2024-25 FIRST INTERIM - DISTRICT SUMMARY
COMPARATIVE ANALYSIS RESTRICTED

Description	Object Codes	2024-25 Adopted Budget Restricted	2024-25 First Interim Restricted	Change = Positive (Negative) Restricted	
REVENUES					
LCFF Sources	8010-8099	\$ -	\$ -	\$ -	
Federal Revenue	8100-8299	\$ 31,274,859	\$ 36,747,970	\$ 5,473,111	Carryover and Allocation Adjustments for Title I,II,III,IV CSI, ESSER
Other State Revenue	8300-8599	\$ 81,865,532	\$ 86,097,945	\$ 4,232,413	Teacher Residency, Universal TK, Dual Enrollment, Prop 28, CTE, Strong Workforce
Other Local Revenue	8600-8799	\$ 18,008,207	\$ 20,937,612	\$ 2,929,405	Local Donation/Grant revenues not budgeted until awarded
TOTAL REVENUES		\$ 131,148,598	\$ 143,783,527	\$ 12,634,929	
EXPENDITURES and OTHER FINANCING					
Certificated Salaries	1000-1999	\$ 57,680,670	\$ 69,966,777	\$ 12,286,107	ESSER Stipends, Learning Recovery, SPED Teachers, Title I & II Positions
Classified Salaries	2000-2999	\$ 40,483,794	\$ 44,664,299	\$ 4,180,505	ESSER Stipends, Learning Recovery, SPED Paraprofessionals
Employee Benefits	3000-3999	\$ 63,785,061	\$ 68,475,530	\$ 4,690,469	Adjustments due to the above salary changes
Books and Supplies	4000-4999	\$ 17,969,029	\$ 18,945,218	\$ 976,189	Carryover and budget alignment for various resources
Services and Other Operating Expenditures	5000-5999	\$ 45,881,238	\$ 78,498,895	\$ 32,617,657	SPED Contracts, Teacher Residency, Maintenance, Transportation Costs
Capital Outlay	6000-6999	\$ 400,000	\$ 680,857	\$ 280,857	Washington Playground Improvements
Other Outgo	7100-7299	\$ 2,260,000	\$ 2,260,000	\$ -	
Transfers of Indirect Costs	7300-7399	\$ 4,152,519	\$ 7,830,147	\$ 3,677,628	Increase to Indirect Costs due to above changes
Interfund Transfers		\$ -	\$ -	\$ -	
Contributions	8980-8999	\$ (92,405,838)	\$ (106,803,838)	\$ (14,398,000)	Increase to Special Ed. Contribution
TOTAL EXPENDITURES and OTHER FINANCING		\$ 140,206,473	\$ 184,517,885	\$ 44,311,412	
Net Increase/(Decrease) in Fund Balance		\$ (9,057,875)	\$ (40,734,358)	\$ (31,676,483)	
FUND BALANCE					
Beginning Balance, 7/1/2024		\$ 97,724,906	\$ 101,065,557	\$ -	
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -	
Adjusted Beginning Balance, 7/1/2024		\$ 97,724,906	\$ 101,065,557	\$ -	
Ending Fund Balance, 6/30/2025		\$ 88,667,031	\$ 60,331,199	\$ (28,335,832)	

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2024-25 FIRST INTERIM - DISTRICT SUMMARY
COMPARATIVE ANALYSIS COMBINED**

Description	Object Codes	2024-25 Adopted Budget Combined	2024-25 First Interim Combined	Change = Positive (Negative) Combined
REVENUES				
LCFF Sources	8010-8099	\$ 337,588,413	\$ 337,694,040	\$ 105,627
Federal Revenue	8100-8299	\$ 31,274,859	\$ 36,747,970	\$ 5,473,111
Other State Revenue	8300-8599	\$ 91,650,041	\$ 96,071,643	\$ 4,421,602
Other Local Revenue	8600-8799	\$ 23,569,374	\$ 26,704,451	\$ 3,135,077
TOTAL REVENUES		\$ 484,082,687	\$ 497,218,104	\$ 13,135,417
EXPENDITURES and OTHER FINANCING				
Certificated Salaries	1000-1999	\$ 178,351,637	\$ 185,767,538	\$ 7,415,901
Classified Salaries	2000-2999	\$ 81,029,399	\$ 83,202,293	\$ 2,172,894
Employee Benefits	3000-3999	\$ 142,244,879	\$ 143,575,890	\$ 1,331,011
Books and Supplies	4000-4999	\$ 23,082,807	\$ 22,481,292	\$ (601,515)
Services and Other Operating Expenditures	5000-5999	\$ 83,218,914	\$ 117,993,694	\$ 34,774,780
Capital Outlay	6000-6999	\$ 400,000	\$ 680,857	\$ 280,857
Other Outgo	7100-7299	\$ 2,716,360	\$ 2,716,360	\$ -
Transfers of Indirect Costs	7300-7399	\$ (1,788,902)	\$ (1,682,930)	\$ 105,972
Interfund Transfers		\$ (11,499,312)	\$ (11,499,312)	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -
TOTAL EXPENDITURES and OTHER FINANCING		\$ 497,755,782	\$ 543,235,682	\$ 45,479,900
Net Increase/(Decrease) in Fund Balance		\$ (13,673,095)	\$ (46,017,578)	\$ (32,344,483)
FUND BALANCE				
Beginning Balance, 7/1/2024		\$ 126,297,529	\$ 125,264,222	\$ -
Audit Adjustment/Other Restatements		\$ -	\$ -	\$ -
Adjusted Beginning Balance, 7/1/2024		\$ 126,297,529	\$ 125,264,222	\$ -
Ending Fund Balance, 6/30/2025		\$ 112,624,434	\$ 79,246,644	\$ (33,377,790)

SECTION 3



First Interim State Reports

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 18, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Dr. Kim Moses

Telephone: 510-231-1170

Title: Associate Superintendent, Business Services

E-mail: kmoses@wccusd.net

Criteria and Standards Review Summary

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

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

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

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

G = General Ledger Data; S = Supplemental Data

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

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	337,588,413.00	337,588,413.00	205,848,441.35	337,694,040.00	105,627.00	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	9,784,509.00	9,784,509.00	1,252,771.43	9,973,698.00	189,189.00	1.9%
4) Other Local Revenue		8600-8799	5,561,167.00	5,561,167.00	1,471,015.95	5,766,839.00	205,672.00	3.7%
5) TOTAL, REVENUES			352,934,089.00	352,934,089.00	208,572,228.73	353,434,577.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	120,670,967.00	120,670,967.00	32,946,207.77	115,800,761.00	4,870,206.00	4.0%
2) Classified Salaries		2000-2999	40,545,605.00	40,545,605.00	12,965,540.88	38,537,994.00	2,007,611.00	5.0%
3) Employee Benefits		3000-3999	78,459,818.00	78,459,818.00	22,912,045.03	75,100,360.00	3,359,458.00	4.3%
4) Books and Supplies		4000-4999	5,113,778.00	5,113,778.00	552,909.45	3,536,074.00	1,577,704.00	30.9%
5) Services and Other Operating Expenditures		5000-5999	37,337,676.00	37,337,676.00	6,668,251.00	39,494,799.00	(2,157,123.00)	-5.8%
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	456,360.00	456,360.00	410,318.50	456,360.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,941,421.00)	(5,941,421.00)	(865,315.51)	(9,513,077.00)	3,571,656.00	-60.1%
9) TOTAL, EXPENDITURES			276,642,783.00	276,642,783.00	75,589,957.12	263,413,271.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			76,291,306.00	76,291,306.00	132,982,271.61	90,021,306.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,499,312.00	11,499,312.00	0.00	11,499,312.00	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	(92,405,838.00)	(92,405,838.00)	0.00	(106,803,838.00)	(14,398,000.00)	15.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,906,526.00)	(80,906,526.00)	0.00	(95,304,526.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,615,220.00)	(4,615,220.00)	132,982,271.61	(5,283,220.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,572,623.37	28,572,623.37		24,198,665.09	(4,373,958.28)	-15.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,572,623.37	28,572,623.37		24,198,665.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,572,623.37	28,572,623.37		24,198,665.09		
2) Ending Balance, June 30 (E + F1e)			23,957,403.37	23,957,403.37		18,915,445.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,973,395.14		
H/W Increase - Effective January 2025	0000	9780				1,973,395.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,277,892.37	15,277,892.37		16,642,049.95		
Unassigned/Unappropriated Amount		9790	8,379,511.00	8,379,511.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	166,101,828.00	166,101,828.00	52,589,421.64	171,978,339.00	5,876,511.00	3.5%
Education Protection Account State Aid - Current Year		8012	56,491,616.00	56,491,616.00	11,947,620.00	45,701,686.00	(10,789,930.00)	-19.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	546,159.00	546,159.00	0.00	542,033.00	(4,126.00)	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,825.00	3,825.00	3,947.04	3,829.00	4.00	0.1%
County & District Taxes								
Secured Roll Taxes		8041	88,411,543.00	88,411,543.00	119,595,830.88	90,372,847.00	1,961,304.00	2.2%
Unsecured Roll Taxes		8042	3,980,191.00	3,980,191.00	3,689,492.60	3,934,040.00	(46,151.00)	-1.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,980,084.00	6,980,084.00	3,253,909.18	5,544,940.00	(1,435,144.00)	-20.6%
Education Revenue Augmentation Fund (ERAF)		8045	19,988,326.00	19,988,326.00	20,708,915.29	21,091,914.00	1,103,588.00	5.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,017,506.00	20,017,506.00	0.00	23,823,113.00	3,805,607.00	19.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			362,521,078.00	362,521,078.00	211,789,136.63	362,992,741.00	471,663.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(24,932,665.00)	(24,932,665.00)	(5,940,695.28)	(25,298,701.00)	(366,036.00)	1.5%
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			337,588,413.00	337,588,413.00	205,848,441.35	337,694,040.00	105,627.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	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)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,000,000.00	1,000,000.00	0.00	1,146,456.00	146,456.00	14.6%
Lottery - Unrestricted and Instructional Materials		8560	4,348,359.00	4,348,359.00	16,250.83	4,391,092.00	42,733.00	1.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,436,150.00	4,436,150.00	1,236,520.60	4,436,150.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,784,509.00	9,784,509.00	1,252,771.43	9,973,698.00	189,189.00	1.9%
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	340,167.00	340,167.00	111,352.92	340,167.00	0.00	0.0%
Interest		8660	3,200,000.00	3,200,000.00	922,817.40	3,200,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,021,000.00	2,021,000.00	436,845.63	2,226,672.00	205,672.00	10.2%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791						
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			5,561,167.00	5,561,167.00	1,471,015.95	5,766,839.00	205,672.00	3.7%
TOTAL, REVENUES			352,934,089.00	352,934,089.00	208,572,228.73	353,434,577.00	500,488.00	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	92,677,619.00	92,677,619.00	25,901,148.25	92,327,128.00	350,491.00	0.4%
Certificated Pupil Support Salaries		1200	6,066,006.00	6,066,006.00	1,801,909.21	6,516,423.00	(450,417.00)	-7.4%
Certificated Supervisors' and Administrators' Salaries		1300	18,024,431.00	18,024,431.00	4,303,794.08	13,189,314.00	4,835,117.00	26.8%
Other Certificated Salaries		1900	3,902,911.00	3,902,911.00	939,356.23	3,767,896.00	135,015.00	3.5%
TOTAL, CERTIFICATED SALARIES			120,670,967.00	120,670,967.00	32,946,207.77	115,800,761.00	4,870,206.00	4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,442,732.00	1,442,732.00	398,200.53	1,670,445.00	(227,713.00)	-15.8%
Classified Support Salaries		2200	15,444,172.00	15,444,172.00	4,931,426.05	13,901,051.00	1,543,121.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	5,411,633.00	5,411,633.00	1,874,846.61	5,654,642.00	(243,009.00)	-4.5%
Clerical, Technical and Office Salaries		2400	14,456,152.00	14,456,152.00	4,672,432.37	13,585,993.00	870,159.00	6.0%
Other Classified Salaries		2900	3,790,916.00	3,790,916.00	1,088,635.32	3,725,863.00	65,053.00	1.7%
TOTAL, CLASSIFIED SALARIES			40,545,605.00	40,545,605.00	12,965,540.88	38,537,994.00	2,007,611.00	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,473,829.00	22,473,829.00	5,999,723.41	21,208,386.00	1,265,443.00	5.6%
PERS		3201-3202	10,217,859.00	10,217,859.00	3,177,719.94	10,013,762.00	204,097.00	2.0%
OASDI/Medicare/Alternative		3301-3302	4,536,863.00	4,536,863.00	1,411,113.93	4,606,715.00	(69,852.00)	-1.5%
Health and Welfare Benefits		3401-3402	24,431,178.00	24,431,178.00	7,517,985.82	22,683,992.00	1,747,186.00	7.2%
Unemployment Insurance		3501-3502	74,767.00	74,767.00	21,741.55	79,888.00	(5,121.00)	-6.8%
Workers' Compensation		3601-3602	4,301,932.00	4,301,932.00	1,452,637.11	5,086,428.00	(784,496.00)	-18.2%
OPEB, Allocated		3701-3702	11,690,247.00	11,690,247.00	3,072,175.88	10,659,979.00	1,030,268.00	8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	733,143.00	733,143.00	258,947.39	761,210.00	(28,067.00)	-3.8%
TOTAL, EMPLOYEE BENEFITS			78,459,818.00	78,459,818.00	22,912,045.03	75,100,360.00	3,359,458.00	4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,000.00	7,000.00	0.00	0.00	7,000.00	100.0%
Materials and Supplies		4300	4,623,278.00	4,623,278.00	544,052.43	3,257,198.00	1,366,080.00	29.5%
Noncapitalized Equipment		4400	483,500.00	483,500.00	8,857.02	278,876.00	204,624.00	42.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,113,778.00	5,113,778.00	552,909.45	3,536,074.00	1,577,704.00	30.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	510,000.00	510,000.00	7,819.45	1,028,802.00	(518,802.00)	-101.7%
Travel and Conferences		5200	119,700.00	119,700.00	36,004.34	196,796.00	(77,096.00)	-64.4%
Dues and Memberships		5300	80,150.00	80,150.00	68,654.00	76,830.00	3,320.00	4.1%

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)
Insurance		5400-5450	3,838,606.00	3,838,606.00	0.00	4,477,736.00	(639,130.00)	-16.7%
Operations and Housekeeping Services		5500	8,116,000.00	8,116,000.00	1,743,894.53	8,118,657.00	(2,657.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,167,700.00	1,167,700.00	205,216.18	1,429,475.00	(261,775.00)	-22.4%
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	6,312.00	7,960.00	(7,960.00)	New
Professional/Consulting Services and Operating Expenditures		5800	22,303,620.00	22,303,620.00	4,390,040.95	22,970,593.00	(666,973.00)	-3.0%
Communications		5900	1,201,900.00	1,201,900.00	210,309.55	1,187,950.00	13,950.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,337,676.00	37,337,676.00	6,668,251.00	39,494,799.00	(2,157,123.00)	-5.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
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	96,360.00	96,360.00	50,318.50	96,360.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	360,000.00	360,000.00	360,000.00	360,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			456,360.00	456,360.00	410,318.50	456,360.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,152,519.00)	(4,152,519.00)	(865,315.51)	(7,830,147.00)	3,677,628.00	-88.6%
Transfers of Indirect Costs - Interfund		7350	(1,788,902.00)	(1,788,902.00)	0.00	(1,682,930.00)	(105,972.00)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,941,421.00)	(5,941,421.00)	(865,315.51)	(9,513,077.00)	3,571,656.00	-60.1%
TOTAL, EXPENDITURES			276,642,783.00	276,642,783.00	75,589,957.12	263,413,271.00	13,229,512.00	4.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,499,312.00	11,499,312.00	0.00	11,499,312.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,499,312.00	11,499,312.00	0.00	11,499,312.00	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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(92,405,838.00)	(92,405,838.00)	0.00	(106,803,838.00)	(14,398,000.00)	15.6%
Contributions from Restricted Revenues		8990	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)
(e) TOTAL, CONTRIBUTIONS			(92,405,838.00)	(92,405,838.00)	0.00	(106,803,838.00)	(14,398,000.00)	15.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,906,526.00)	(80,906,526.00)	0.00	(95,304,526.00)	(14,398,000.00)	17.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,274,859.00	31,274,859.00	8,737,503.91	36,747,970.00	5,473,111.00	17.5%
3) Other State Revenue		8300-8599	81,865,532.00	81,865,532.00	18,664,216.49	86,097,945.00	4,232,413.00	5.2%
4) Other Local Revenue		8600-8799	18,008,207.00	18,008,207.00	19,940,759.85	20,937,612.00	2,929,405.00	16.3%
5) TOTAL, REVENUES			131,148,598.00	131,148,598.00	47,342,480.25	143,783,527.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	57,680,670.00	57,680,670.00	18,675,259.21	69,966,777.00	(12,286,107.00)	-21.3%
2) Classified Salaries		2000-2999	40,483,794.00	40,483,794.00	13,984,979.03	44,664,299.00	(4,180,505.00)	-10.3%
3) Employee Benefits		3000-3999	63,785,061.00	63,785,061.00	13,522,454.14	68,475,530.00	(4,690,469.00)	-7.4%
4) Books and Supplies		4000-4999	17,969,029.00	17,969,029.00	1,518,847.21	18,945,218.00	(976,189.00)	-5.4%
5) Services and Other Operating Expenditures		5000-5999	45,881,238.00	45,881,238.00	8,036,096.96	78,498,895.00	(32,617,657.00)	-71.1%
6) Capital Outlay		6000-6999	400,000.00	400,000.00	433,265.42	680,857.00	(280,857.00)	-70.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,260,000.00	2,260,000.00	0.00	2,260,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,152,519.00	4,152,519.00	865,315.51	7,830,147.00	(3,677,628.00)	-88.6%
9) TOTAL, EXPENDITURES			232,612,311.00	232,612,311.00	57,036,217.48	291,321,723.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,463,713.00)	(101,463,713.00)	(9,693,737.23)	(147,538,196.00)		
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	92,405,838.00	92,405,838.00	0.00	106,803,838.00	14,398,000.00	15.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			92,405,838.00	92,405,838.00	0.00	106,803,838.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,057,875.00)	(9,057,875.00)	(9,693,737.23)	(40,734,358.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	97,724,906.48	97,724,906.48		101,065,557.18	3,340,650.70	3.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,724,906.48	97,724,906.48		101,065,557.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,724,906.48	97,724,906.48		101,065,557.18		
2) Ending Balance, June 30 (E + F1e)			88,667,031.48	88,667,031.48		60,331,199.18		
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	95,170,887.61	95,170,887.61		60,331,199.31		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(6,503,856.13)	(6,503,856.13)		(.13)		
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	7,027,388.00	7,027,388.00	605,793.36	7,045,426.00	18,038.00	0.3%
Special Education Discretionary Grants		8182	749,351.00	749,351.00	0.00	753,061.00	3,710.00	0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	9,400,000.00	9,400,000.00	5,571,434.65	11,946,473.00	2,546,473.00	27.1%
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	1,056,272.00	1,056,272.00	244,257.00	2,244,814.00	1,188,542.00	112.5%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	998,107.00	998,107.00	0.00	998,107.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	3,033,443.00	3,033,443.00	608,574.35	3,351,194.00	317,751.00	10.5%
Career and Technical Education	3500-3599	8290	327,326.00	327,326.00	0.00	327,326.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,682,972.00	8,682,972.00	1,707,444.55	10,081,569.00	1,398,597.00	16.1%
TOTAL, FEDERAL REVENUE			31,274,859.00	31,274,859.00	8,737,503.91	36,747,970.00	5,473,111.00	17.5%
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	24,365,514.00	24,365,514.00	7,090,048.56	24,365,514.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,500,000.00	1,500,000.00	98,182.53	1,500,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,759,869.00	4,759,869.00	0.00	5,016,934.00	257,065.00	5.4%
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	1,783,117.00	1,783,117.00	1,897,066.46	2,057,366.00	274,249.00	15.4%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	49,457,032.00	49,457,032.00	9,578,918.94	53,158,131.00	3,701,099.00	7.5%
TOTAL, OTHER STATE REVENUE			81,865,532.00	81,865,532.00	18,664,216.49	86,097,945.00	4,232,413.00	5.2%
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	10,000,000.00	10,000,000.00	10,091,045.30	10,141,061.00	141,061.00	1.4%
Other		8622	5,600,000.00	5,600,000.00	5,638,154.68	5,600,000.00	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	396,950.00	396,950.00	68,101.01	440,051.00	43,101.00	10.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,011,257.00	2,011,257.00	4,143,458.86	4,756,500.00	2,745,243.00	136.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,008,207.00	18,008,207.00	19,940,759.85	20,937,612.00	2,929,405.00	16.3%
TOTAL, REVENUES			131,148,598.00	131,148,598.00	47,342,480.25	143,783,527.00	12,634,929.00	9.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	43,443,260.00	43,443,260.00	13,594,584.09	50,162,591.00	(6,719,331.00)	-15.5%
Certificated Pupil Support Salaries		1200	7,458,656.00	7,458,656.00	2,545,484.65	8,595,029.00	(1,136,373.00)	-15.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,504,363.00	2,504,363.00	1,358,393.97	6,328,283.00	(3,823,920.00)	-152.7%
Other Certificated Salaries		1900	4,274,391.00	4,274,391.00	1,176,796.50	4,880,874.00	(606,483.00)	-14.2%
TOTAL, CERTIFICATED SALARIES			57,680,670.00	57,680,670.00	18,675,259.21	69,966,777.00	(12,286,107.00)	-21.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,004,854.00	21,004,854.00	6,055,143.93	19,581,366.00	1,423,488.00	6.8%
Classified Support Salaries		2200	11,433,357.00	11,433,357.00	4,606,344.18	14,634,558.00	(3,201,201.00)	-28.0%
Classified Supervisors' and Administrators' Salaries		2300	1,650,684.00	1,650,684.00	586,221.97	1,925,449.00	(274,765.00)	-16.6%
Clerical, Technical and Office Salaries		2400	2,488,280.00	2,488,280.00	1,566,960.71	4,620,738.00	(2,132,458.00)	-85.7%
Other Classified Salaries		2900	3,906,619.00	3,906,619.00	1,170,308.24	3,902,188.00	4,431.00	0.1%
TOTAL, CLASSIFIED SALARIES			40,483,794.00	40,483,794.00	13,984,979.03	44,664,299.00	(4,180,505.00)	-10.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,134,596.00	26,134,596.00	2,878,469.25	27,536,691.00	(1,402,095.00)	-5.4%
PERS		3201-3202	10,526,990.00	10,526,990.00	2,694,723.67	10,590,242.00	(63,252.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	3,902,559.00	3,902,559.00	1,330,722.39	4,314,972.00	(412,413.00)	-10.6%
Health and Welfare Benefits		3401-3402	13,800,482.00	13,800,482.00	3,880,754.00	15,034,844.00	(1,234,362.00)	-8.9%
Unemployment Insurance		3501-3502	47,648.00	47,648.00	18,630.67	65,639.00	(17,991.00)	-37.8%
Workers' Compensation		3601-3602	2,628,619.00	2,628,619.00	1,029,852.52	3,418,399.00	(789,780.00)	-30.0%
OPEB, Allocated		3701-3702	6,416,433.00	6,416,433.00	1,577,520.34	7,118,220.00	(701,787.00)	-10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	327,734.00	327,734.00	111,781.30	396,523.00	(68,789.00)	-21.0%
TOTAL, EMPLOYEE BENEFITS			63,785,061.00	63,785,061.00	13,522,454.14	68,475,530.00	(4,690,469.00)	-7.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,554,742.00	1,554,742.00	186,000.05	1,154,742.00	400,000.00	25.7%
Books and Other Reference Materials		4200	150,000.00	150,000.00	59,368.83	263,867.00	(113,867.00)	-75.9%
Materials and Supplies		4300	16,093,521.00	16,093,521.00	1,190,245.06	17,132,860.00	(1,039,339.00)	-6.5%
Noncapitalized Equipment		4400	170,766.00	170,766.00	83,233.27	393,749.00	(222,983.00)	-130.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,969,029.00	17,969,029.00	1,518,847.21	18,945,218.00	(976,189.00)	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	16,829,560.00	16,829,560.00	1,142,581.02	22,268,952.00	(5,439,392.00)	-32.3%
Travel and Conferences		5200	533,493.00	533,493.00	98,353.27	1,180,112.00	(646,619.00)	-121.2%
Dues and Memberships		5300	26,300.00	26,300.00	28,641.00	116,993.00	(90,693.00)	-344.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,037,512.00	3,037,512.00	1,095,846.88	3,971,814.00	(934,302.00)	-30.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	37,606.45	69,387.00	(67,887.00)	-4,525.8%
Professional/Consulting Services and Operating Expenditures		5800	25,452,873.00	25,452,873.00	5,632,928.58	50,890,993.00	(25,438,120.00)	-99.9%
Communications		5900	0.00	0.00	139.76	644.00	(644.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,881,238.00	45,881,238.00	8,036,096.96	78,498,895.00	(32,617,657.00)	-71.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	2,598.00	(2,598.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	300,000.00	300,000.00	419,735.99	549,778.00	(249,778.00)	-83.3%
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	100,000.00	100,000.00	13,529.43	128,481.00	(28,481.00)	-28.5%
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			400,000.00	400,000.00	433,265.42	680,857.00	(280,857.00)	-70.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,260,000.00	2,260,000.00	0.00	2,260,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (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 Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,260,000.00	2,260,000.00	0.00	2,260,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,152,519.00	4,152,519.00	865,315.51	7,830,147.00	(3,677,628.00)	-88.6%
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			4,152,519.00	4,152,519.00	865,315.51	7,830,147.00	(3,677,628.00)	-88.6%
TOTAL, EXPENDITURES			232,612,311.00	232,612,311.00	57,036,217.48	291,321,723.00	(58,709,412.00)	-25.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	92,405,838.00	92,405,838.00	0.00	106,803,838.00	14,398,000.00	15.6%
Contributions from Restricted Revenues		8990	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)
(e) TOTAL, CONTRIBUTIONS			92,405,838.00	92,405,838.00	0.00	106,803,838.00	14,398,000.00	15.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			92,405,838.00	92,405,838.00	0.00	106,803,838.00	(14,398,000.00)	-15.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	337,588,413.00	337,588,413.00	205,848,441.35	337,694,040.00	105,627.00	0.0%
2) Federal Revenue		8100-8299	31,274,859.00	31,274,859.00	8,737,503.91	36,747,970.00	5,473,111.00	17.5%
3) Other State Revenue		8300-8599	91,650,041.00	91,650,041.00	19,916,987.92	96,071,643.00	4,421,602.00	4.8%
4) Other Local Revenue		8600-8799	23,569,374.00	23,569,374.00	21,411,775.80	26,704,451.00	3,135,077.00	13.3%
5) TOTAL, REVENUES			484,082,687.00	484,082,687.00	255,914,708.98	497,218,104.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	178,351,637.00	178,351,637.00	51,621,466.98	185,767,538.00	(7,415,901.00)	-4.2%
2) Classified Salaries		2000-2999	81,029,399.00	81,029,399.00	26,950,519.91	83,202,293.00	(2,172,894.00)	-2.7%
3) Employee Benefits		3000-3999	142,244,879.00	142,244,879.00	36,434,499.17	143,575,890.00	(1,331,011.00)	-0.9%
4) Books and Supplies		4000-4999	23,082,807.00	23,082,807.00	2,071,756.66	22,481,292.00	601,515.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	83,218,914.00	83,218,914.00	14,704,347.96	117,993,694.00	(34,774,780.00)	-41.8%
6) Capital Outlay		6000-6999	400,000.00	400,000.00	433,265.42	680,857.00	(280,857.00)	-70.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,716,360.00	2,716,360.00	410,318.50	2,716,360.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,788,902.00)	(1,788,902.00)	0.00	(1,682,930.00)	(105,972.00)	5.9%
9) TOTAL, EXPENDITURES			509,255,094.00	509,255,094.00	132,626,174.60	554,734,994.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,172,407.00)	(25,172,407.00)	123,288,534.38	(57,516,890.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,499,312.00	11,499,312.00	0.00	11,499,312.00	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			11,499,312.00	11,499,312.00	0.00	11,499,312.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,673,095.00)	(13,673,095.00)	123,288,534.38	(46,017,578.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,297,529.85	126,297,529.85		125,264,222.27	(1,033,307.58)	-0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,297,529.85	126,297,529.85		125,264,222.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,297,529.85	126,297,529.85		125,264,222.27		
2) Ending Balance, June 30 (E + F1e)			112,624,434.85	112,624,434.85		79,246,644.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	95,170,887.61	95,170,887.61		60,331,199.31		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		1,973,395.14		
H/W Increase - Effective January 2025	0000	9780				1,973,395.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,277,892.37	15,277,892.37		16,642,049.95		
Unassigned/Unappropriated Amount		9790	1,875,654.87	1,875,654.87		(.13)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	166,101,828.00	166,101,828.00	52,589,421.64	171,978,339.00	5,876,511.00	3.5%
Education Protection Account State Aid - Current Year		8012	56,491,616.00	56,491,616.00	11,947,620.00	45,701,686.00	(10,789,930.00)	-19.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	546,159.00	546,159.00	0.00	542,033.00	(4,126.00)	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,825.00	3,825.00	3,947.04	3,829.00	4.00	0.1%
County & District Taxes								
Secured Roll Taxes		8041	88,411,543.00	88,411,543.00	119,595,830.88	90,372,847.00	1,961,304.00	2.2%
Unsecured Roll Taxes		8042	3,980,191.00	3,980,191.00	3,689,492.60	3,934,040.00	(46,151.00)	-1.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,980,084.00	6,980,084.00	3,253,909.18	5,544,940.00	(1,435,144.00)	-20.6%
Education Revenue Augmentation Fund (ERAF)		8045	19,988,326.00	19,988,326.00	20,708,915.29	21,091,914.00	1,103,588.00	5.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,017,506.00	20,017,506.00	0.00	23,823,113.00	3,805,607.00	19.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			362,521,078.00	362,521,078.00	211,789,136.63	362,992,741.00	471,663.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(24,932,665.00)	(24,932,665.00)	(5,940,695.28)	(25,298,701.00)	(366,036.00)	1.5%
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			337,588,413.00	337,588,413.00	205,848,441.35	337,694,040.00	105,627.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,027,388.00	7,027,388.00	605,793.36	7,045,426.00	18,038.00	0.3%
Special Education Discretionary Grants		8182	749,351.00	749,351.00	0.00	753,061.00	3,710.00	0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	9,400,000.00	9,400,000.00	5,571,434.65	11,946,473.00	2,546,473.00	27.1%
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	1,056,272.00	1,056,272.00	244,257.00	2,244,814.00	1,188,542.00	112.5%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	998,107.00	998,107.00	0.00	998,107.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	3,033,443.00	3,033,443.00	608,574.35	3,351,194.00	317,751.00	10.5%
Career and Technical Education	3500-3599	8290	327,326.00	327,326.00	0.00	327,326.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,682,972.00	8,682,972.00	1,707,444.55	10,081,569.00	1,398,597.00	16.1%
TOTAL, FEDERAL REVENUE			31,274,859.00	31,274,859.00	8,737,503.91	36,747,970.00	5,473,111.00	17.5%
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	24,365,514.00	24,365,514.00	7,090,048.56	24,365,514.00	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	1,000,000.00	1,000,000.00	0.00	1,146,456.00	146,456.00	14.6%
Lottery - Unrestricted and Instructional Materials		8560	5,848,359.00	5,848,359.00	114,433.36	5,891,092.00	42,733.00	0.7%
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	4,759,869.00	4,759,869.00	0.00	5,016,934.00	257,065.00	5.4%
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	1,783,117.00	1,783,117.00	1,897,066.46	2,057,366.00	274,249.00	15.4%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	53,893,182.00	53,893,182.00	10,815,439.54	57,594,281.00	3,701,099.00	6.9%
TOTAL, OTHER STATE REVENUE			91,650,041.00	91,650,041.00	19,916,987.92	96,071,643.00	4,421,602.00	4.8%
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	10,000,000.00	10,000,000.00	10,091,045.30	10,141,061.00	141,061.00	1.4%
Other		8622	5,600,000.00	5,600,000.00	5,638,154.68	5,600,000.00	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	737,117.00	737,117.00	179,453.93	780,218.00	43,101.00	5.8%
Interest		8660	3,200,000.00	3,200,000.00	922,817.40	3,200,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,032,257.00	4,032,257.00	4,580,304.49	6,983,172.00	2,950,915.00	73.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			23,569,374.00	23,569,374.00	21,411,775.80	26,704,451.00	3,135,077.00	13.3%
TOTAL, REVENUES			484,082,687.00	484,082,687.00	255,914,708.98	497,218,104.00	13,135,417.00	2.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	136,120,879.00	136,120,879.00	39,495,732.34	142,489,719.00	(6,368,840.00)	-4.7%
Certificated Pupil Support Salaries		1200	13,524,662.00	13,524,662.00	4,347,393.86	15,111,452.00	(1,586,790.00)	-11.7%
Certificated Supervisors' and Administrators' Salaries		1300	20,528,794.00	20,528,794.00	5,662,188.05	19,517,597.00	1,011,197.00	4.9%
Other Certificated Salaries		1900	8,177,302.00	8,177,302.00	2,116,152.73	8,648,770.00	(471,468.00)	-5.8%
TOTAL, CERTIFICATED SALARIES			178,351,637.00	178,351,637.00	51,621,466.98	185,767,538.00	(7,415,901.00)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,447,586.00	22,447,586.00	6,453,344.46	21,251,811.00	1,195,775.00	5.3%
Classified Support Salaries		2200	26,877,529.00	26,877,529.00	9,537,770.23	28,535,609.00	(1,658,080.00)	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	7,062,317.00	7,062,317.00	2,461,068.58	7,580,091.00	(517,774.00)	-7.3%
Clerical, Technical and Office Salaries		2400	16,944,432.00	16,944,432.00	6,239,393.08	18,206,731.00	(1,262,299.00)	-7.4%
Other Classified Salaries		2900	7,697,535.00	7,697,535.00	2,258,943.56	7,628,051.00	69,484.00	0.9%
TOTAL, CLASSIFIED SALARIES			81,029,399.00	81,029,399.00	26,950,519.91	83,202,293.00	(2,172,894.00)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	48,608,425.00	48,608,425.00	8,878,192.66	48,745,077.00	(136,652.00)	-0.3%
PERS		3201-3202	20,744,849.00	20,744,849.00	5,872,443.61	20,604,004.00	140,845.00	0.7%
OASDI/Medicare/Alternative		3301-3302	8,439,422.00	8,439,422.00	2,741,836.32	8,921,687.00	(482,265.00)	-5.7%
Health and Welfare Benefits		3401-3402	38,231,660.00	38,231,660.00	11,398,739.82	37,718,836.00	512,824.00	1.3%
Unemployment Insurance		3501-3502	122,415.00	122,415.00	40,372.22	145,527.00	(23,112.00)	-18.9%
Workers' Compensation		3601-3602	6,930,551.00	6,930,551.00	2,482,489.63	8,504,827.00	(1,574,276.00)	-22.7%
OPEB, Allocated		3701-3702	18,106,680.00	18,106,680.00	4,649,696.22	17,778,199.00	328,481.00	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,060,877.00	1,060,877.00	370,728.69	1,157,733.00	(96,856.00)	-9.1%
TOTAL, EMPLOYEE BENEFITS			142,244,879.00	142,244,879.00	36,434,499.17	143,575,890.00	(1,331,011.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,554,742.00	1,554,742.00	186,000.05	1,154,742.00	400,000.00	25.7%
Books and Other Reference Materials		4200	157,000.00	157,000.00	59,368.83	263,867.00	(106,867.00)	-68.1%
Materials and Supplies		4300	20,716,799.00	20,716,799.00	1,734,297.49	20,390,058.00	326,741.00	1.6%
Noncapitalized Equipment		4400	654,266.00	654,266.00	92,090.29	672,625.00	(18,359.00)	-2.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,082,807.00	23,082,807.00	2,071,756.66	22,481,292.00	601,515.00	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,339,560.00	17,339,560.00	1,150,400.47	23,297,754.00	(5,958,194.00)	-34.4%
Travel and Conferences		5200	653,193.00	653,193.00	134,357.61	1,376,908.00	(723,715.00)	-110.8%
Dues and Memberships		5300	106,450.00	106,450.00	97,295.00	193,823.00	(87,373.00)	-82.1%
Insurance		5400-5450	3,838,606.00	3,838,606.00	0.00	4,477,736.00	(639,130.00)	-16.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	8,116,000.00	8,116,000.00	1,743,894.53	8,118,657.00	(2,657.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,205,212.00	4,205,212.00	1,301,063.06	5,401,289.00	(1,196,077.00)	-28.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	43,918.45	77,347.00	(75,847.00)	-5,056.5%
Professional/Consulting Services and Operating Expenditures		5800	47,756,493.00	47,756,493.00	10,022,969.53	73,861,586.00	(26,105,093.00)	-54.7%
Communications		5900	1,201,900.00	1,201,900.00	210,449.31	1,188,594.00	13,306.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,218,914.00	83,218,914.00	14,704,347.96	117,993,694.00	(34,774,780.00)	-41.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	2,598.00	(2,598.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	300,000.00	300,000.00	419,735.99	549,778.00	(249,778.00)	-83.3%
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	100,000.00	100,000.00	13,529.43	128,481.00	(28,481.00)	-28.5%
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			400,000.00	400,000.00	433,265.42	680,857.00	(280,857.00)	-70.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,260,000.00	2,260,000.00	0.00	2,260,000.00	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	96,360.00	96,360.00	50,318.50	96,360.00	0.00	0.0%
Other Debt Service - Principal		7439	360,000.00	360,000.00	360,000.00	360,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,716,360.00	2,716,360.00	410,318.50	2,716,360.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,788,902.00)	(1,788,902.00)	0.00	(1,682,930.00)	(105,972.00)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,788,902.00)	(1,788,902.00)	0.00	(1,682,930.00)	(105,972.00)	5.9%
TOTAL, EXPENDITURES			509,255,094.00	509,255,094.00	132,626,174.60	554,734,994.00	(45,479,900.00)	-8.9%
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	11,499,312.00	11,499,312.00	0.00	11,499,312.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,499,312.00	11,499,312.00	0.00	11,499,312.00	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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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)			11,499,312.00	11,499,312.00	0.00	11,499,312.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	17,829,185.27
6211	Literacy Coaches and Reading Specialists Grant Program	2,549,220.00
6266	Educator Effectiveness, FY 2021-22	2,363,151.38
6300	Lottery: Instructional Materials	1,004,733.31
6332	CA Community Schools Partnership Act - Implementation Grant	3,627,816.55
6500	Special Education	1,278,104.66
6546	Mental Health-Related Services	472,063.99
6547	Special Education Early Intervention Preschool Grant	4,628,943.35
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,236,725.74
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	.11
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.68
7029	Child Nutrition: Food Service Staff Training Funds	.25
7311	Classified School Employee Professional Development Block Grant	141,812.68
7339	Dual Enrollment Opportunities	.09
7399	LCFF Equity Multiplier	816,826.00
7412	A-G Access/Success Grant	.13
7413	A-G Learning Loss Mitigation Grant	.18
7435	Learning Recovery Emergency Block Grant	7,575,167.96
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,174,807.66
9010	Other Restricted Local	11,632,639.32
Total, Restricted Balance		60,331,199.31

Description	Resource Codes	Object Codes	Original Budget (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	190,000.00	190,000.00	0.00	190,000.00	0.00	0.0%
5) TOTAL, REVENUES			190,000.00	190,000.00	0.00	190,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			190,000.00	190,000.00	0.00	190,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,000.00	190,000.00	0.00	190,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,503,081.52	1,503,081.52		1,535,104.45	32,022.93	2.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,081.52	1,503,081.52		1,535,104.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,081.52	1,503,081.52		1,535,104.45		
2) Ending Balance, June 30 (E + F1e)			1,693,081.52	1,693,081.52		1,725,104.45		
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) Restricted		9740	1,693,081.52	1,693,081.52		1,725,104.45		
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	190,000.00	190,000.00	0.00	190,000.00	0.00	0.0%
TOTAL, REVENUES			190,000.00	190,000.00	0.00	190,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		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	1,725,104.45
Total, Restricted Balance		1,725,104.45

Description	Resource Codes	Object Codes	Original Budget (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	328,569.00	328,569.00	0.00	440,540.00	111,971.00	34.1%
3) Other State Revenue		8300-8599	3,235,309.00	3,235,309.00	1,087,651.00	3,486,793.00	251,484.00	7.8%
4) Other Local Revenue		8600-8799	152,500.00	152,500.00	108,821.75	211,744.00	59,244.00	38.8%
5) TOTAL, REVENUES			3,716,378.00	3,716,378.00	1,196,472.75	4,139,077.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,468,289.00	1,468,289.00	314,902.70	2,015,348.00	(547,059.00)	-37.3%
2) Classified Salaries		2000-2999	892,135.00	892,135.00	274,993.66	964,113.00	(71,978.00)	-8.1%
3) Employee Benefits		3000-3999	989,571.00	989,571.00	249,517.90	1,200,818.00	(211,247.00)	-21.3%
4) Books and Supplies		4000-4999	159,569.00	159,569.00	8,071.87	203,478.00	(43,909.00)	-27.5%
5) Services and Other Operating Expenditures		5000-5999	221,147.00	221,147.00	116,617.26	270,318.00	(49,171.00)	-22.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	20,000.00	(20,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,805.00	24,805.00	0.00	205,831.00	(181,026.00)	-729.8%
9) TOTAL, EXPENDITURES			3,755,516.00	3,755,516.00	964,103.39	4,879,906.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,138.00)	(39,138.00)	232,369.36	(740,829.00)		
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)			(39,138.00)	(39,138.00)	232,369.36	(740,829.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,159,910.86	1,159,910.86		1,410,975.37	251,064.51	21.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,159,910.86	1,159,910.86		1,410,975.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,159,910.86	1,159,910.86		1,410,975.37		
2) Ending Balance, June 30 (E + F1e)			1,120,772.86	1,120,772.86		670,146.37		
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	591,744.94	591,744.94		506,613.17		
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	529,027.92	529,027.92		163,533.20		
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	328,569.00	328,569.00	0.00	440,540.00	111,971.00	34.1%
TOTAL, FEDERAL REVENUE			328,569.00	328,569.00	0.00	440,540.00	111,971.00	34.1%
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	3,146,314.00	3,146,314.00	1,087,651.00	3,415,412.00	269,098.00	8.6%
All Other State Revenue	All Other	8590	88,995.00	88,995.00	0.00	71,381.00	(17,614.00)	-19.8%
TOTAL, OTHER STATE REVENUE			3,235,309.00	3,235,309.00	1,087,651.00	3,486,793.00	251,484.00	7.8%
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	10,000.00	10,000.00	10,650.72	20,000.00	10,000.00	100.0%
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	120,000.00	120,000.00	93,222.20	120,000.00	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	22,500.00	22,500.00	4,948.83	71,744.00	49,244.00	218.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152,500.00	152,500.00	108,821.75	211,744.00	59,244.00	38.8%
TOTAL, REVENUES			3,716,378.00	3,716,378.00	1,196,472.75	4,139,077.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	892,903.00	892,903.00	134,418.40	1,323,695.00	(430,792.00)	-48.2%
Certificated Pupil Support Salaries		1200	11,705.00	11,705.00	12,765.59	46,154.00	(34,449.00)	-294.3%
Certificated Supervisors' and Administrators' Salaries		1300	361,227.00	361,227.00	72,790.06	353,522.00	7,705.00	2.1%
Other Certificated Salaries		1900	202,454.00	202,454.00	94,928.65	291,977.00	(89,523.00)	-44.2%
TOTAL, CERTIFICATED SALARIES			1,468,289.00	1,468,289.00	314,902.70	2,015,348.00	(547,059.00)	-37.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	95,607.00	95,607.00	18,703.80	95,660.00	(53.00)	-0.1%
Classified Support Salaries		2200	87,812.00	87,812.00	31,262.04	93,395.00	(5,583.00)	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	69,684.00	69,684.00	23,227.92	69,684.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	592,626.00	592,626.00	193,607.98	658,968.00	(66,342.00)	-11.2%
Other Classified Salaries		2900	46,406.00	46,406.00	8,191.92	46,406.00	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, CLASSIFIED SALARIES			892,135.00	892,135.00	274,993.66	964,113.00	(71,978.00)	-8.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	336,899.00	336,899.00	46,263.32	431,632.00	(94,733.00)	-28.1%
PERS		3201-3202	207,307.00	207,307.00	63,667.74	228,567.00	(21,260.00)	-10.3%
OASDI/Medicare/Alternative		3301-3302	88,984.00	88,984.00	25,463.83	110,494.00	(21,510.00)	-24.2%
Health and Welfare Benefits		3401-3402	158,539.00	158,539.00	59,273.47	198,582.00	(40,043.00)	-25.3%
Unemployment Insurance		3501-3502	1,149.00	1,149.00	291.78	1,667.00	(518.00)	-45.1%
Workers' Compensation		3601-3602	62,652.00	62,652.00	18,721.76	91,087.00	(28,435.00)	-45.4%
OPEB, Allocated		3701-3702	111,661.00	111,661.00	30,976.00	115,884.00	(4,223.00)	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,380.00	22,380.00	4,860.00	22,905.00	(525.00)	-2.3%
TOTAL, EMPLOYEE BENEFITS			989,571.00	989,571.00	249,517.90	1,200,818.00	(211,247.00)	-21.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,558.00	3,558.00	900.00	3,558.00	0.00	0.0%
Books and Other Reference Materials		4200	11,706.00	11,706.00	0.00	11,191.00	515.00	4.4%
Materials and Supplies		4300	101,050.00	101,050.00	7,171.87	141,115.00	(40,065.00)	-39.6%
Noncapitalized Equipment		4400	43,255.00	43,255.00	0.00	47,614.00	(4,359.00)	-10.1%
TOTAL, BOOKS AND SUPPLIES			159,569.00	159,569.00	8,071.87	203,478.00	(43,909.00)	-27.5%
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	12,289.00	12,289.00	1,523.05	12,760.00	(471.00)	-3.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	29,134.00	29,134.00	0.00	29,134.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,600.00	24,600.00	4,420.88	48,000.00	(23,400.00)	-95.1%
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	122,974.00	122,974.00	96,812.61	150,574.00	(27,600.00)	-22.4%
Communications		5900	32,150.00	32,150.00	13,860.72	29,850.00	2,300.00	7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			221,147.00	221,147.00	116,617.26	270,318.00	(49,171.00)	-22.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	20,000.00	(20,000.00)	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			0.00	0.00	0.00	20,000.00	(20,000.00)	New
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								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	24,805.00	24,805.00	0.00	205,831.00	(181,026.00)	-729.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,805.00	24,805.00	0.00	205,831.00	(181,026.00)	-729.8%
TOTAL, EXPENDITURES			3,755,516.00	3,755,516.00	964,103.39	4,879,906.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
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	39,942.52
6391	Adult Education Program	435,396.54
9010	Other Restricted Local	31,274.11
Total, Restricted Balance		506,613.17

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,535,000.00	4,535,000.00	243,283.00	3,749,274.00	(785,726.00)	-17.3%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	29,009.41	29,009.00	27,509.00	1,833.9%
5) TOTAL, REVENUES			4,536,500.00	4,536,500.00	272,292.41	3,778,283.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,334,322.00	1,334,322.00	252,926.29	919,624.00	414,698.00	31.1%
2) Classified Salaries		2000-2999	1,157,287.00	1,157,287.00	273,506.85	889,846.00	267,441.00	23.1%
3) Employee Benefits		3000-3999	1,437,713.00	1,437,713.00	313,732.66	1,070,852.00	366,861.00	25.5%
4) Books and Supplies		4000-4999	128,619.00	128,619.00	66,036.40	503,412.00	(374,793.00)	-291.4%
5) Services and Other Operating Expenditures		5000-5999	42,500.00	42,500.00	47,328.17	133,623.00	(91,123.00)	-214.4%
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	436,059.00	436,059.00	0.00	170,666.00	265,393.00	60.9%
9) TOTAL, EXPENDITURES			4,536,500.00	4,536,500.00	953,530.37	3,688,023.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(681,237.96)	90,260.00		
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	(681,237.96)	90,260.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	185,845.65	185,845.65		1,295,821.05	1,109,975.40	597.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			185,845.65	185,845.65		1,295,821.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			185,845.65	185,845.65		1,295,821.05		
2) Ending Balance, June 30 (E + F1e)			185,845.65	185,845.65		1,386,081.05		
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	155,848.44	155,848.44		1,406,698.68		
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	29,997.21	29,997.21		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(20,617.63)		
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	4,500,000.00	4,500,000.00	0.00	3,470,991.00	(1,029,009.00)	-22.9%
All Other State Revenue	All Other	8590	35,000.00	35,000.00	243,283.00	278,283.00	243,283.00	695.1%
TOTAL, OTHER STATE REVENUE			4,535,000.00	4,535,000.00	243,283.00	3,749,274.00	(785,726.00)	-17.3%
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	0.00	0.00	29,009.41	29,009.00	29,009.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,500.00	1,500.00	0.00	0.00	(1,500.00)	-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			1,500.00	1,500.00	29,009.41	29,009.00	27,509.00	1,833.9%
TOTAL, REVENUES			4,536,500.00	4,536,500.00	272,292.41	3,778,283.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,188,954.00	1,188,954.00	243,238.84	909,936.00	279,018.00	23.5%
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	145,368.00	145,368.00	9,687.45	9,688.00	135,680.00	93.3%
TOTAL, CERTIFICATED SALARIES			1,334,322.00	1,334,322.00	252,926.29	919,624.00	414,698.00	31.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	844,550.00	844,550.00	187,161.21	632,376.00	212,174.00	25.1%
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	263,675.00	263,675.00	86,345.64	257,470.00	6,205.00	2.4%
Other Classified Salaries		2900	49,062.00	49,062.00	0.00	0.00	49,062.00	100.0%
TOTAL, CLASSIFIED SALARIES			1,157,287.00	1,157,287.00	273,506.85	889,846.00	267,441.00	23.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	232,319.00	232,319.00	40,492.61	151,065.00	81,254.00	35.0%
PERS		3201-3202	312,632.00	312,632.00	79,119.38	270,327.00	42,305.00	13.5%
OASDI/Medicare/Alternative		3301-3302	113,388.00	113,388.00	24,815.77	85,428.00	27,960.00	24.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	537,073.00	537,073.00	113,300.40	356,359.00	180,714.00	33.6%
Unemployment Insurance		3501-3502	1,205.00	1,205.00	245.63	905.00	300.00	24.9%
Workers' Compensation		3601-3602	67,336.00	67,336.00	16,355.90	56,875.00	10,461.00	15.5%
OPEB, Allocated		3701-3702	168,960.00	168,960.00	37,802.97	145,093.00	23,867.00	14.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,800.00	4,800.00	1,600.00	4,800.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,437,713.00	1,437,713.00	313,732.66	1,070,852.00	366,861.00	25.5%
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	88,619.00	88,619.00	19,631.58	443,412.00	(354,793.00)	-400.4%
Noncapitalized Equipment		4400	40,000.00	40,000.00	46,404.82	60,000.00	(20,000.00)	-50.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			128,619.00	128,619.00	66,036.40	503,412.00	(374,793.00)	-291.4%
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	1,000.00	1,000.00	5,099.39	38,126.00	(37,126.00)	-3,712.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	11,500.00	11,500.00	42,228.78	65,497.00	(53,997.00)	-469.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,500.00	42,500.00	47,328.17	133,623.00	(91,123.00)	-214.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	436,059.00	436,059.00	0.00	170,666.00	265,393.00	60.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			436,059.00	436,059.00	0.00	170,666.00	265,393.00	60.9%
TOTAL, EXPENDITURES			4,536,500.00	4,536,500.00	953,530.37	3,688,023.00		

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)
INTERFUND TRANSFERS								
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	.49
7810	Other Restricted State	1,406,696.79
9010	Other Restricted Local	1.40
Total, Restricted Balance		1,406,698.68

Description	Resource Codes	Object Codes	Original Budget (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	14,206,649.00	14,206,649.00	1,017,839.11	14,206,649.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,732,456.00	8,732,456.00	579,509.29	8,124,096.00	(608,360.00)	-7.0%
4) Other Local Revenue		8600-8799	107,500.00	107,500.00	252,243.89	507,750.00	400,250.00	372.3%
5) TOTAL, REVENUES			23,046,605.00	23,046,605.00	1,849,592.29	22,838,495.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,954,549.00	7,954,549.00	2,507,746.88	8,286,807.00	(332,258.00)	-4.2%
3) Employee Benefits		3000-3999	4,929,701.00	4,929,701.00	1,398,593.05	5,054,465.00	(124,764.00)	-2.5%
4) Books and Supplies		4000-4999	11,370,938.00	11,370,938.00	2,479,050.81	11,842,173.00	(471,235.00)	-4.1%
5) Services and Other Operating Expenditures		5000-5999	7,627,890.00	7,627,890.00	388,563.47	7,319,643.00	308,247.00	4.0%
6) Capital Outlay		6000-6999	6,224,640.00	6,224,640.00	32,578.04	6,394,640.00	(170,000.00)	-2.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,328,038.00	1,328,038.00	0.00	1,306,433.00	21,605.00	1.6%
9) TOTAL, EXPENDITURES			39,435,756.00	39,435,756.00	6,806,532.25	40,204,161.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,389,151.00)	(16,389,151.00)	(4,956,939.96)	(17,365,666.00)		
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)			(16,389,151.00)	(16,389,151.00)	(4,956,939.96)	(17,365,666.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,355,668.34	29,355,668.34		30,650,835.52	1,295,167.18	4.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,355,668.34	29,355,668.34		30,650,835.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,355,668.34	29,355,668.34		30,650,835.52		
2) Ending Balance, June 30 (E + F1e)			12,966,517.34	12,966,517.34		13,285,169.52		
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	13,305,338.91	13,305,338.91		13,448,915.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(338,821.57)	(338,821.57)		(163,746.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	11,276,649.00	11,276,649.00	800,175.84	11,276,649.00	0.00	0.0%
Donated Food Commodities		8221	2,930,000.00	2,930,000.00	217,663.27	2,930,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,206,649.00	14,206,649.00	1,017,839.11	14,206,649.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	8,732,456.00	8,732,456.00	579,509.29	8,100,000.00	(632,456.00)	-7.2%
All Other State Revenue		8590	0.00	0.00	0.00	24,096.00	24,096.00	New
TOTAL, OTHER STATE REVENUE			8,732,456.00	8,732,456.00	579,509.29	8,124,096.00	(608,360.00)	-7.0%
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	7,500.00	7,500.00	(768.50)	7,500.00	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	252,762.39	500,000.00	500,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	100,000.00	250.00	250.00	(99,750.00)	-99.8%
TOTAL, OTHER LOCAL REVENUE			107,500.00	107,500.00	252,243.89	507,750.00	400,250.00	372.3%
TOTAL, REVENUES			23,046,605.00	23,046,605.00	1,849,592.29	22,838,495.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	7,376,250.00	7,376,250.00	2,320,335.34	7,692,192.00	(315,942.00)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	309,987.00	309,987.00	101,162.36	303,488.00	6,499.00	2.1%
Clerical, Technical and Office Salaries		2400	268,312.00	268,312.00	86,249.18	291,127.00	(22,815.00)	-8.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,954,549.00	7,954,549.00	2,507,746.88	8,286,807.00	(332,258.00)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,021,273.00	2,021,273.00	532,649.78	1,954,699.00	66,574.00	3.3%
OASDI/Medicare/Alternative		3301-3302	633,628.00	633,628.00	188,780.27	617,077.00	16,551.00	2.6%
Health and Welfare Benefits		3401-3402	1,236,223.00	1,236,223.00	397,948.03	1,381,555.00	(145,332.00)	-11.8%
Unemployment Insurance		3501-3502	4,144.00	4,144.00	1,238.00	4,121.00	23.00	0.6%
Workers' Compensation		3601-3602	227,725.00	227,725.00	79,312.90	259,047.00	(31,322.00)	-13.8%
OPEB, Allocated		3701-3702	753,408.00	753,408.00	182,034.07	787,356.00	(33,948.00)	-4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	53,300.00	53,300.00	16,630.00	50,610.00	2,690.00	5.0%
TOTAL, EMPLOYEE BENEFITS			4,929,701.00	4,929,701.00	1,398,593.05	5,054,465.00	(124,764.00)	-2.5%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	650,000.00	650,000.00	125,118.33	924,559.00	(274,559.00)	-42.2%
Noncapitalized Equipment		4400	100,000.00	100,000.00	119,458.75	328,400.00	(228,400.00)	-228.4%
Food		4700	10,620,938.00	10,620,938.00	2,234,473.73	10,589,214.00	31,724.00	0.3%
TOTAL, BOOKS AND SUPPLIES			11,370,938.00	11,370,938.00	2,479,050.81	11,842,173.00	(471,235.00)	-4.1%
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	2,000.00	2,000.00	1,719.07	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	296,750.00	296,750.00	21,523.58	293,073.00	3,677.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	695,000.00	695,000.00	165,971.74	732,677.00	(37,677.00)	-5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	(43,918.45)	(77,347.00)	75,847.00	-5,056.5%
Professional/Consulting Services and								
Operating Expenditures		5800	6,034,640.00	6,034,640.00	243,267.53	5,768,240.00	266,400.00	4.4%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,627,890.00	7,627,890.00	388,563.47	7,319,643.00	308,247.00	4.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	14,250.00	14,250.00	(14,250.00)	New
Equipment		6400	6,224,640.00	6,224,640.00	18,328.04	6,380,390.00	(155,750.00)	-2.5%
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			6,224,640.00	6,224,640.00	32,578.04	6,394,640.00	(170,000.00)	-2.7%
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	1,328,038.00	1,328,038.00	0.00	1,306,433.00	21,605.00	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,328,038.00	1,328,038.00	0.00	1,306,433.00	21,605.00	1.6%
TOTAL, EXPENDITURES			39,435,756.00	39,435,756.00	6,806,532.25	40,204,161.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (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 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)	13,053,292.33
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	257,257.36
7033	Child Nutrition: School Food Best Practices Apportionment	.13
7810	Other Restricted State	24,889.51
9010	Other Restricted Local	113,476.19
Total, Restricted Balance		13,448,915.52

Description	Resource Codes	Object Codes	Original Budget (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	200,000.00	200,000.00	353,614.79	500,000.00	300,000.00	150.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	353,614.79	500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	353,614.79	500,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,499,312.00	11,499,312.00	0.00	11,499,312.00	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			(11,499,312.00)	(11,499,312.00)	0.00	(11,499,312.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,299,312.00)	(11,299,312.00)	353,614.79	(10,999,312.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,752,429.58	35,752,429.58		37,630,016.69	1,877,587.11	5.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,752,429.58	35,752,429.58		37,630,016.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,752,429.58	35,752,429.58		37,630,016.69		
2) Ending Balance, June 30 (E + F1e)			24,453,117.58	24,453,117.58		26,630,704.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	24,453,117.58	24,453,117.58		0.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		26,630,704.69		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	353,614.79	500,000.00	300,000.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	353,614.79	500,000.00	300,000.00	150.0%
TOTAL, REVENUES			200,000.00	200,000.00	353,614.79	500,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	11,499,312.00	11,499,312.00	0.00	11,499,312.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,499,312.00	11,499,312.00	0.00	11,499,312.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,499,312.00)	(11,499,312.00)	0.00	(11,499,312.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	1,570,295.32	3,000,000.00	1,000,000.00	50.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	1,570,295.32	3,000,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	783,442.00	783,442.00	191,777.34	575,455.00	207,987.00	26.5%
3) Employee Benefits		3000-3999	450,884.00	450,884.00	116,301.72	350,175.00	100,709.00	22.3%
4) Books and Supplies		4000-4999	0.00	0.00	29,902.53	206,834.00	(206,834.00)	New
5) Services and Other Operating Expenditures		5000-5999	940,000.00	940,000.00	361,874.57	2,166,377.00	(1,226,377.00)	-130.5%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	6,641,128.57	70,258,258.00	(70,248,258.00)	-702,482.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,184,326.00	2,184,326.00	7,340,984.73	73,557,099.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(184,326.00)	(184,326.00)	(5,770,689.41)	(70,557,099.00)		
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)			(184,326.00)	(184,326.00)	(5,770,689.41)	(70,557,099.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	192,024,657.89	192,024,657.89		172,971,953.78	(19,052,704.11)	-9.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,024,657.89	192,024,657.89		172,971,953.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,024,657.89	192,024,657.89		172,971,953.78		
2) Ending Balance, June 30 (E + F1e)			191,840,331.89	191,840,331.89		102,414,854.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	194,198,670.46	194,198,670.46		103,452,681.78		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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)
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	(2,358,338.57)	(2,358,338.57)		(1,037,827.00)		
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	2,000,000.00	2,000,000.00	1,570,295.32	3,000,000.00	1,000,000.00	50.0%
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			2,000,000.00	2,000,000.00	1,570,295.32	3,000,000.00	1,000,000.00	50.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	1,570,295.32	3,000,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	586,708.00	586,708.00	142,858.84	428,577.00	158,131.00	27.0%
Clerical, Technical and Office Salaries		2400	196,734.00	196,734.00	48,918.50	146,878.00	49,856.00	25.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			783,442.00	783,442.00	191,777.34	575,455.00	207,987.00	26.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	211,576.00	211,576.00	51,875.71	155,661.00	55,915.00	26.4%

Description	Resource Codes	Object Codes	Original Budget (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 Health and Welfare Benefits		3301-3302	56,508.00	56,508.00	13,451.68	41,136.00	15,372.00	27.2%
Unemployment Insurance		3401-3402	133,507.00	133,507.00	32,889.24	99,110.00	34,397.00	25.8%
Workers' Compensation		3501-3502	381.00	381.00	93.16	287.00	94.00	24.7%
OPEB, Allocated		3601-3602	21,111.00	21,111.00	6,036.73	18,115.00	2,996.00	14.2%
OPEB, Active Employees		3701-3702	27,801.00	27,801.00	11,955.20	35,866.00	(8,065.00)	-29.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			450,884.00	450,884.00	116,301.72	350,175.00	100,709.00	22.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,116.84	71,515.00	(71,515.00)	New
Noncapitalized Equipment		4400	0.00	0.00	28,785.69	135,319.00	(135,319.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	29,902.53	206,834.00	(206,834.00)	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	0.00	0.00	263,024.27	527,572.00	(527,572.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	940,000.00	940,000.00	98,850.30	1,638,805.00	(698,805.00)	-74.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			940,000.00	940,000.00	361,874.57	2,166,377.00	(1,226,377.00)	-130.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	60,789.92	352,982.00	(352,982.00)	New
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	6,179,221.63	69,229,740.00	(69,219,740.00)	-692,197.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	401,117.02	675,536.00	(675,536.00)	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			10,000.00	10,000.00	6,641,128.57	70,258,258.00	(70,248,258.00)	-702,482.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			2,184,326.00	2,184,326.00	7,340,984.73	73,557,099.00		
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								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	103,452,681.78
Total, Restricted Balance		103,452,681.78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050,000.00	1,050,000.00	748,365.62	1,250,000.00	200,000.00	19.0%
5) TOTAL, REVENUES			1,050,000.00	1,050,000.00	748,365.62	1,250,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,741.00	11,741.00	3,913.48	11,741.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,743.00	6,743.00	2,279.64	6,842.00	(99.00)	-1.5%
4) Books and Supplies		4000-4999	0.00	0.00	74,539.33	75,226.00	(75,226.00)	New
5) Services and Other Operating Expenditures		5000-5999	58,000.00	58,000.00	2,090.00	70,223.00	(12,223.00)	-21.1%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	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			126,484.00	126,484.00	82,822.45	214,032.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			923,516.00	923,516.00	665,543.17	1,035,968.00		
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)			923,516.00	923,516.00	665,543.17	1,035,968.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,552,750.98	10,552,750.98		13,147,664.94	2,594,913.96	24.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,552,750.98	10,552,750.98		13,147,664.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,552,750.98	10,552,750.98		13,147,664.94		
2) Ending Balance, June 30 (E + F1e)			11,476,266.98	11,476,266.98		14,183,632.94		
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	11,599,894.27	11,599,894.27		14,261,624.94		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(123,627.29)	(123,627.29)		(77,992.00)		
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	50,000.00	50,000.00	127,968.48	250,000.00	200,000.00	400.0%
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	1,000,000.00	1,000,000.00	620,397.14	1,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,050,000.00	1,050,000.00	748,365.62	1,250,000.00	200,000.00	19.0%
TOTAL, REVENUES			1,050,000.00	1,050,000.00	748,365.62	1,250,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,741.00	11,741.00	3,913.48	11,741.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,741.00	11,741.00	3,913.48	11,741.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,133.00	3,133.00	1,058.60	3,176.00	(43.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	887.00	887.00	295.64	888.00	(1.00)	-0.1%
Health and Welfare Benefits		3401-3402	1,479.00	1,479.00	493.08	1,480.00	(1.00)	-0.1%
Unemployment Insurance		3501-3502	6.00	6.00	1.92	6.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	316.00	316.00	123.20	370.00	(54.00)	-17.1%
OPEB, Allocated		3701-3702	922.00	922.00	307.20	922.00	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			6,743.00	6,743.00	2,279.64	6,842.00	(99.00)	-1.5%
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	37,269.66	37,613.00	(37,613.00)	New
Noncapitalized Equipment		4400	0.00	0.00	37,269.67	37,613.00	(37,613.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	74,539.33	75,226.00	(75,226.00)	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	0.00	0.00	0.00	2,169.00	(2,169.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	58,000.00	58,000.00	2,090.00	68,054.00	(10,054.00)	-17.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,000.00	58,000.00	2,090.00	70,223.00	(12,223.00)	-21.1%
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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			126,484.00	126,484.00	82,822.45	214,032.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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) 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	14,261,624.94
Total, Restricted Balance		14,261,624.94

Description	Resource Codes	Object Codes	Original Budget (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	100,000.00	100,000.00	113,211.89	115,000.00	15,000.00	15.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	113,211.89	115,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	113,211.89	115,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	113,211.89	115,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,502,442.14	9,502,442.14		(4,755.00)	(9,507,197.14)	-100.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,502,442.14	9,502,442.14		(4,755.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,502,442.14	9,502,442.14		(4,755.00)		
2) Ending Balance, June 30 (E + F1e)			9,602,442.14	9,602,442.14		110,245.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,729,021.60	9,729,021.60		115,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(126,579.46)	(126,579.46)		(4,755.00)		
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	100,000.00	100,000.00	113,211.89	115,000.00	15,000.00	15.0%
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			100,000.00	100,000.00	113,211.89	115,000.00	15,000.00	15.0%
TOTAL, REVENUES			100,000.00	100,000.00	113,211.89	115,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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	115,000.00
Total, Restricted Balance		115,000.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,100,000.00	3,100,000.00	246,184.14	3,500,000.00	400,000.00	12.9%
5) TOTAL, REVENUES			3,100,000.00	3,100,000.00	246,184.14	3,500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,144.00	3,144.00	1,025.50	3,144.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,874.00	2,874.00	954.39	2,889.00	(15.00)	-0.5%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	1,915.90	54,465.00	(29,465.00)	-117.9%
5) Services and Other Operating Expenditures		5000-5999	4,759,900.00	4,759,900.00	1,143,449.85	6,315,091.00	(1,555,191.00)	-32.7%
6) Capital Outlay		6000-6999	1,111,000.00	1,111,000.00	324,957.48	1,672,851.00	(561,851.00)	-50.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,901,918.00	5,901,918.00	1,472,303.12	8,048,440.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,801,918.00)	(2,801,918.00)	(1,226,118.98)	(4,548,440.00)		
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)			(2,801,918.00)	(2,801,918.00)	(1,226,118.98)	(4,548,440.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,403,682.67	25,403,682.67		25,925,249.48	521,566.81	2.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,403,682.67	25,403,682.67		25,925,249.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,403,682.67	25,403,682.67		25,925,249.48		
2) Ending Balance, June 30 (E + F1e)			22,601,764.67	22,601,764.67		21,376,809.48		
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	22,953,541.40	22,953,541.40		21,560,121.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(351,776.73)	(351,776.73)		(183,312.00)		
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	3,000,000.00	3,000,000.00	0.00	3,000,000.00	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	100,000.00	100,000.00	246,184.14	500,000.00	400,000.00	400.0%
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			3,100,000.00	3,100,000.00	246,184.14	3,500,000.00	400,000.00	12.9%
TOTAL, REVENUES			3,100,000.00	3,100,000.00	246,184.14	3,500,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,144.00	3,144.00	1,025.50	3,144.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,144.00	3,144.00	1,025.50	3,144.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	851.00	851.00	277.39	851.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	229.00	229.00	74.88	229.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,324.00	1,324.00	441.36	1,325.00	(1.00)	-0.1%
Unemployment Insurance		3501-3502	1.00	1.00	.48	2.00	(1.00)	-100.0%
Workers' Compensation		3601-3602	85.00	85.00	32.28	98.00	(13.00)	-15.3%
OPEB, Allocated		3701-3702	384.00	384.00	128.00	384.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,874.00	2,874.00	954.39	2,889.00	(15.00)	-0.5%
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	10,000.00	10,000.00	1,915.90	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.00	44,465.00	(29,465.00)	-196.4%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	1,915.90	54,465.00	(29,465.00)	-117.9%

Description	Resource Codes	Object Codes	Original Budget (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	1,501,800.00	1,501,800.00	632,524.04	2,224,106.00	(722,306.00)	-48.1%
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	3,258,000.00	3,258,000.00	510,925.81	4,090,885.00	(832,885.00)	-25.6%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,759,900.00	4,759,900.00	1,143,449.85	6,315,091.00	(1,555,191.00)	-32.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	480.00	(480.00)	New
Buildings and Improvements of Buildings		6200	1,111,000.00	1,111,000.00	260,307.48	1,492,454.00	(381,454.00)	-34.3%
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	64,650.00	179,917.00	(179,917.00)	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			1,111,000.00	1,111,000.00	324,957.48	1,672,851.00	(561,851.00)	-50.6%
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			5,901,918.00	5,901,918.00	1,472,303.12	8,048,440.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		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	21,560,121.48
Total, Restricted Balance		21,560,121.48

Description	Resource Codes	Object Codes	Original Budget (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	474,000.00	474,000.00	6,005.63	474,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,499,096.00	105,499,096.00	108,278,449.26	106,525,096.00	1,026,000.00	1.0%
5) TOTAL, REVENUES			105,973,096.00	105,973,096.00	108,284,454.89	106,999,096.00		
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	111,515,275.00	111,515,275.00	71,740,704.38	115,457,949.00	(3,942,674.00)	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			111,515,275.00	111,515,275.00	71,740,704.38	115,457,949.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,542,179.00)	(5,542,179.00)	36,543,750.51	(8,458,853.00)		
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)			(5,542,179.00)	(5,542,179.00)	36,543,750.51	(8,458,853.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	114,998,463.55	114,998,463.55		114,725,742.01	(272,721.54)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,998,463.55	114,998,463.55		114,725,742.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,998,463.55	114,998,463.55		114,725,742.01		
2) Ending Balance, June 30 (E + F1e)			109,456,284.55	109,456,284.55		106,266,889.01		
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	110,988,674.39	110,988,674.39		107,030,996.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,532,389.84)	(1,532,389.84)		(764,107.00)		
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	469,000.00	469,000.00	0.00	469,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	5,000.00	5,000.00	6,005.63	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			474,000.00	474,000.00	6,005.63	474,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	227,603.00	227,603.00	103,149,312.21	227,603.00	0.00	0.0%
Unsecured Roll		8612	3,506,600.00	3,506,600.00	3,461,885.57	3,506,600.00	0.00	0.0%
Prior Years' Taxes		8613	2,840,079.00	2,840,079.00	125,324.44	2,840,079.00	0.00	0.0%
Supplemental Taxes		8614	98,793,814.00	98,793,814.00	908,053.01	98,793,814.00	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%
Interest		8660	131,000.00	131,000.00	633,874.03	1,157,000.00	1,026,000.00	783.2%
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			105,499,096.00	105,499,096.00	108,278,449.26	106,525,096.00	1,026,000.00	1.0%
TOTAL, REVENUES			105,973,096.00	105,973,096.00	108,284,454.89	106,999,096.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	64,380,204.00	64,380,204.00	43,603,529.05	68,322,878.00	(3,942,674.00)	-6.1%
Bond Interest and Other Service Charges		7434	47,135,071.00	47,135,071.00	28,137,175.33	47,135,071.00	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)			111,515,275.00	111,515,275.00	71,740,704.38	115,457,949.00	(3,942,674.00)	-3.5%
TOTAL, EXPENDITURES			111,515,275.00	111,515,275.00	71,740,704.38	115,457,949.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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								
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%
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	107,030,996.01
Total, Restricted Balance		107,030,996.01

Description	Resource Codes	Object Codes	Original Budget (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 EXPENDITURES 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		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	940,230.43	940,230.43		0.00	(940,230.43)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,230.43	940,230.43		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,230.43	940,230.43		0.00		
2) Ending Balance, June 30 (E + F1e)			940,230.43	940,230.43		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	940,230.43	940,230.43		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			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								
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%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,507,740.00	4,507,740.00	(49,320.24)	5,146,870.00	639,130.00	14.2%
5) TOTAL, REVENUES			4,507,740.00	4,507,740.00	(49,320.24)	5,146,870.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	195,395.00	195,395.00	75,291.97	205,557.00	(10,162.00)	-5.2%
3) Employee Benefits		3000-3999	104,977.00	104,977.00	35,938.88	107,303.00	(2,326.00)	-2.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	300.00	(300.00)	New
5) Services and Other Operating Expenses		5000-5999	4,890,890.00	4,890,890.00	3,866,819.37	4,839,753.00	51,137.00	1.0%
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			5,191,262.00	5,191,262.00	3,978,050.22	5,152,913.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(683,522.00)	(683,522.00)	(4,027,370.46)	(6,043.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(683,522.00)	(683,522.00)	(4,027,370.46)	(6,043.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	471,447.76	471,447.76		6,043.97	(465,403.79)	-98.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,447.76	471,447.76		6,043.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			471,447.76	471,447.76		6,043.97		
2) Ending Net Position, June 30 (E + F1e)			(212,074.24)	(212,074.24)		.97		

Description	Resource Codes	Object Codes	Original Budget (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	(212,074.24)	(212,074.24)		.97		
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	10,000.00	10,000.00	(49,320.24)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	4,497,740.00	4,497,740.00	0.00	5,136,870.00	639,130.00	14.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,507,740.00	4,507,740.00	(49,320.24)	5,146,870.00	639,130.00	14.2%
TOTAL, REVENUES			4,507,740.00	4,507,740.00	(49,320.24)	5,146,870.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	132,788.00	132,788.00	54,423.05	142,950.00	(10,162.00)	-7.7%
Clerical, Technical and Office Salaries		2400	62,607.00	62,607.00	20,868.92	62,607.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			195,395.00	195,395.00	75,291.97	205,557.00	(10,162.00)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	52,132.00	52,132.00	20,366.48	55,892.00	(3,760.00)	-7.2%
OASDI/Medicare/Alternative		3301-3302	15,235.00	15,235.00	3,424.70	13,583.00	1,652.00	10.8%
Health and Welfare Benefits		3401-3402	11,956.00	11,956.00	3,985.20	11,956.00	0.00	0.0%
Unemployment Insurance		3501-3502	100.00	100.00	22.39	90.00	10.00	10.0%
Workers' Compensation		3601-3602	5,394.00	5,394.00	1,420.11	5,622.00	(228.00)	-4.2%
OPEB, Allocated		3701-3702	15,360.00	15,360.00	5,120.00	15,360.00	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	4,800.00	4,800.00	1,600.00	4,800.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,977.00	104,977.00	35,938.88	107,303.00	(2,326.00)	-2.2%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	300.00	(300.00)	New
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	300.00	(300.00)	New
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	4,497,740.00	4,497,740.00	3,821,389.92	4,529,570.00	(31,830.00)	-0.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	0.00	8,000.00	7,000.00	46.7%
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	378,000.00	378,000.00	45,429.45	302,133.00	75,867.00	20.1%
Communications		5900	150.00	150.00	0.00	50.00	100.00	66.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,890,890.00	4,890,890.00	3,866,819.37	4,839,753.00	51,137.00	1.0%
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			5,191,262.00	5,191,262.00	3,978,050.22	5,152,913.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,100,000.00	13,100,000.00	5,111,927.00	13,400,000.00	300,000.00	2.3%
5) TOTAL, REVENUES			13,100,000.00	13,100,000.00	5,111,927.00	13,400,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,634,523.00	14,634,523.00	4,863,228.82	14,634,523.00	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			14,634,523.00	14,634,523.00	4,863,228.82	14,634,523.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,534,523.00)	(1,534,523.00)	248,698.18	(1,234,523.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,534,523.00)	(1,534,523.00)	248,698.18	(1,234,523.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	41,638,133.56	41,638,133.56		53,778,100.37	12,139,966.81	29.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,638,133.56	41,638,133.56		53,778,100.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,638,133.56	41,638,133.56		53,778,100.37		

Description	Resource Codes	Object Codes	Original Budget (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)			40,103,610.56	40,103,610.56		52,543,577.37		
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	40,103,610.56	40,103,610.56		52,543,577.37		
OTHER LOCAL REVENUE								
Interest		8660	100,000.00	100,000.00	193,906.84	400,000.00	300,000.00	300.0%
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	13,000,000.00	13,000,000.00	4,918,020.16	13,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,100,000.00	13,100,000.00	5,111,927.00	13,400,000.00	300,000.00	2.3%
TOTAL, REVENUES			13,100,000.00	13,100,000.00	5,111,927.00	13,400,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,634,523.00	14,634,523.00	4,863,228.82	14,634,523.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,634,523.00	14,634,523.00	4,863,228.82	14,634,523.00	0.00	0.0%
TOTAL, EXPENSES			14,634,523.00	14,634,523.00	4,863,228.82	14,634,523.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	23,685.57	23,685.57	23,248.40	23,641.00	(44.57)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	23,685.57	23,685.57	23,248.40	23,641.00	(44.57)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	23,685.57	23,685.57	23,248.40	23,641.00	(44.57)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0									
A. BEGINNING CASH			124,902,313.73	113,659,854.47	92,018,183.31	96,646,588.50	77,982,463.23	56,867,200.81	134,880,676.48	112,546,836.90
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,390,968.15	9,390,968.15	28,851,362.67	16,903,742.67	16,903,742.67	28,851,362.67	16,903,742.67	13,735,537.87
Property Taxes	8020-8079		142,389,937.91	928,121.79	3,934,035.29	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(1,503,393.26)	2,044.00	(4,439,346.02)	(2,419,750.72)	(2,419,750.72)	(2,419,750.72)	(2,419,750.72)
Federal Revenue	8100-8299		392,359.93	10,057,087.47	(3,896,536.51)	2,184,593.02	0.00	0.00	4,354,485.25	0.00
Other State Revenue	8300-8599		3,776,568.57	2,627,258.40	6,346,188.34	7,166,972.61	5,805,785.52	6,132,102.52	4,659,329.52	4,659,329.52
Other Local Revenue	8600-8799		50,370.72	2,590,947.03	18,858,594.29	(88,136.24)	0.00	0.00	800,000.00	0.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			156,000,205.28	24,090,989.58	54,095,688.08	21,727,826.04	20,289,777.48	32,563,714.48	24,297,806.73	15,975,116.68
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		628,005.43	18,510,611.42	16,099,957.00	16,381,893.13	16,840,155.49	16,658,971.87	16,294,556.97	16,595,858.76
Classified Salaries	2000-2999		3,404,746.19	10,133,283.27	6,772,598.64	6,639,423.72	7,152,008.82	6,868,558.14	6,635,024.58	6,930,492.25
Employee Benefits	3000-3999		4,533,261.19	11,033,616.75	10,339,604.25	10,527,970.50	9,550,293.35	9,492,702.08	9,713,915.08	9,753,504.20
Books and Supplies	4000-4999		68,022.05	282,795.10	832,504.39	888,435.12	1,702,130.94	1,743,685.28	2,862,288.31	1,683,208.01
Services	5000-5999		67,381.44	1,844,213.66	3,202,502.71	9,590,250.15	6,133,965.00	13,263,999.75	11,099,375.07	6,434,877.21
Capital Outlay	6000-6999		0.00	0.00	237,224.41	196,041.01	26,486.30	26,486.30	26,486.30	26,486.30
Other Outgo	7000-7499		410,318.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			9,111,734.80	41,804,520.20	37,484,391.40	44,224,013.63	41,405,039.90	48,054,403.42	46,631,646.30	41,424,426.73
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	(223.00)	0.00	0.00	(237.01)	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	5,376,733.16	132,987.47	6,618,775.29	4,035,115.66	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	36,459.84	19,461.79	(27,340.65)	(32,964.71)	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(142,385,990.87)	(928,121.79)	(15,831,797.34)	0.00	0.00	93,504,164.62	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	(136,973,020.87)	(775,672.53)	(9,240,362.70)	4,001,913.94	0.00	93,504,164.62	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	17,992,983.47	3,152,468.01	(3,728.79)	5,192.92	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	3,164,925.40	0.00	2,746,257.58	164,658.70	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	21,157,908.87	3,152,468.01	2,742,528.79	169,851.62	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(158,130,929.74)	(3,928,140.54)	(11,982,891.49)	3,832,062.32	0.00	93,504,164.62	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(11,242,459.26)	(21,641,671.16)	4,628,405.19	(18,664,125.27)	(21,115,262.42)	78,013,475.67	(22,333,839.58)	(25,449,310.06)
F. ENDING CASH (A + E)			113,659,854.47	92,018,183.31	96,646,588.50	77,982,463.23	56,867,200.81	134,880,676.48	112,546,836.90	87,097,526.84
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):	0								
A. BEGINNING CASH		87,097,526.84	72,086,758.48	94,443,251.96	63,321,753.72				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	25,683,157.87	13,735,537.87	13,735,537.87	23,594,363.87	0.00	0.00	217,680,025.00	217,680,025.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	(1,939,378.99)	0.00	145,312,716.00	145,312,716.00
Miscellaneous Funds	8080-8099	(2,419,750.72)	(2,419,750.72)	(2,419,750.72)	(2,419,750.72)	0.00	0.00	(25,298,701.00)	(25,298,701.00)
Federal Revenue	8100-8299	0.00	4,354,485.25	0.00	0.00	19,301,495.59	0.00	36,747,970.00	36,747,970.00
Other State Revenue	8300-8599	6,132,102.52	4,659,329.52	4,659,329.52	5,176,014.52	18,592,938.92	15,678,393.00	96,071,643.00	96,071,643.00
Other Local Revenue	8600-8799	0.00	800,000.00	0.00	800,000.00	2,892,675.20	0.00	26,704,451.00	26,704,451.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	11,499,312.00	0.00	0.00	11,499,312.00	11,499,312.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		29,395,509.68	21,129,601.93	15,975,116.68	38,649,939.68	38,847,730.72	15,678,393.00	508,717,416.00	508,717,416.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,348,499.82	16,386,369.07	16,857,094.98	18,165,564.06	0.00	0.00	185,767,538.00	185,767,538.00
Classified Salaries	2000-2999	6,879,776.25	6,801,842.64	7,135,834.23	7,848,704.29	0.00	0.00	83,202,293.01	83,202,293.00
Employee Benefits	3000-3999	9,743,725.89	9,714,757.98	11,391,466.68	22,102,679.04	0.00	15,678,393.00	143,575,890.00	143,575,890.00
Books and Supplies	4000-4999	3,039,055.01	1,831,565.14	1,996,634.58	5,550,968.07	0.00	0.00	22,481,292.00	22,481,292.00
Services	5000-5999	8,368,734.75	12,873,449.80	9,689,098.14	35,425,846.32	0.00	0.00	117,993,694.00	117,993,694.00
Capital Outlay	6000-6999	26,486.30	26,486.30	26,486.30	62,187.47	0.00	0.00	680,857.00	680,857.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	623,111.50	0.00	1,033,430.00	1,033,430.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		44,406,278.04	47,634,470.93	47,096,614.91	89,155,949.25	623,111.50	15,678,393.00	554,734,994.02	554,734,994.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	(460.01)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	16,163,611.58	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	(4,383.73)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	48,861,362.48	0.00	16,780,382.90	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	48,861,362.48	0.00	16,780,382.90	0.00	0.00	16,158,767.84	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	21,146,915.61	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	6,075,841.68	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	27,222,757.29	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	48,861,362.48	0.00	16,780,382.90	0.00	0.00	(11,063,989.45)	
E. NET INCREASE/DECREASE (B - C + D)		(15,010,768.36)	22,356,493.47	(31,121,498.24)	(33,725,626.68)	38,224,619.22	0.00	(57,081,567.47)	(46,017,578.00)
F. ENDING CASH (A + E)		72,086,758.48	94,443,251.96	63,321,753.72	29,596,127.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								67,820,746.26	

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	554,734,994.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	36,663,536.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	596,126.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	650,808.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	456,360.00
4. Other Transfers Out	All	9200	7200-7299	2,260,000.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	130,160.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,093,454.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	17,365,666.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				531,343,670.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				23,248.40
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,855.06
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.)		477,750,590.49		20,303.44
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)		477,750,590.49		20,303.44
B. Required effort (Line A.2 times 90%)		429,975,531.44		18,273.10
C. Current year expenditures (Line I.E and Line II.B)		531,343,670.00		22,855.06
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)		0.00%		0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,964,230.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 375,794,776.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.05%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 21,883,192.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 9,922,416.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	140,475.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	25,694.00
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)	2,592,021.53
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	34,563,798.53
9. Carry-Forward Adjustment (Part IV, Line F)	(12,596,974.85)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,966,823.68
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	298,768,532.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	73,698,004.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	60,608,306.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,406,328.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	596,126.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	5,676.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,300,632.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	554,604.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	357,102.00
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)	48,735,137.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,654,075.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,517,357.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	21,913,874.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	525,115,753.47
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)	6.58%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.18%
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)	34,563,798.53
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	9,184,146.97
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 (10.73%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.73%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.73%) times Part III, Line B19); zero if positive	(12,596,974.85)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(12,596,974.85)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.18%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-6298487.42) is applied to the current year calculation and the remainder (\$-6298487.43) is deferred to one or more future years:	5.38%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-4198991.62) is applied to the current year calculation and the remainder (\$-8397983.23) is deferred to one or more future years:	5.78%
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)	(12,596,974.85)

Approved
indirect cost
rate: 10.73%

Highest rate
used in any
program: 10.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,789,628.00	406,627.00	10.73%
01	3010	8,796,104.00	943,821.00	10.73%
01	3182	1,204,780.00	129,276.00	10.73%
01	3213	8,609,723.00	807,652.00	9.38%
01	3225	78,005.00	8,369.00	10.73%
01	3310	6,177,428.00	630,383.00	10.20%
01	3312	140,753.00	1,100.00	0.78%
01	3318	50,963.00	5,468.00	10.73%
01	3327	288,723.00	29,249.00	10.13%
01	3395	12,162.00	1,162.00	9.55%
01	3550	311,739.00	15,587.00	5.00%
01	4035	2,022,320.00	216,994.00	10.73%
01	4124	415,319.00	20,766.00	5.00%
01	4127	508,109.00	54,519.00	10.73%
01	4203	901,388.00	96,719.00	10.73%
01	5630	71,060.00	7,624.00	10.73%
01	5632	5,199.00	557.00	10.71%
01	5634	139,011.00	14,915.00	10.73%
01	6010	1,464,366.00	73,268.00	5.00%
01	6053	1,441,104.00	154,630.00	10.73%
01	6211	1,034,648.00	111,017.00	10.73%
01	6266	2,003,043.00	214,926.00	10.73%
01	6332	7,557,823.00	810,954.00	10.73%
01	6385	1,002,332.00	107,550.00	10.73%
01	6387	1,842,650.00	197,716.00	10.73%
01	6520	240,075.00	25,760.00	10.73%
01	6546	2,388,622.00	256,299.00	10.73%
01	6547	367,204.00	39,400.00	10.73%
01	6762	4,214,754.00	452,243.00	10.73%
01	6770	6,408,504.00	64,239.00	1.00%
01	7220	580,055.00	62,240.00	10.73%
01	7339	553,318.00	59,371.00	10.73%
01	7412	605,749.00	64,996.00	10.73%
01	7413	271,169.00	29,096.00	10.73%
01	7435	14,024,451.00	1,504,823.00	10.73%
01	9010	19,828,204.00	210,831.00	1.06%
11	6371	17,118.00	1,837.00	10.73%
11	6391	3,378,106.00	168,905.00	5.00%

12	6105	3,333,334.00	166,666.00	5.00%
12	7810	40,000.00	4,000.00	10.00%
13	5310	19,601,917.00	1,169,780.00	5.97%
13	5320	2,287,569.00	135,881.00	5.94%
13	7810	13,000.00	772.00	5.94%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	337,694,040.00	1.08%	341,328,857.00	2.37%	349,434,734.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,973,698.00	.21%	9,994,927.00	.23%	10,018,172.00
4. Other Local Revenues	8600-8799	5,766,839.00	0.00%	5,766,839.00	0.00%	5,766,839.00
5. Other Financing Sources						
a. Transfers In	8900-8929	11,499,312.00	17.89%	13,556,247.00	(1.72%)	13,322,748.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(106,803,838.00)	1.71%	(108,628,838.00)	1.68%	(110,453,838.00)
6. Total (Sum lines A1 thru A5c)		258,130,051.00	1.51%	262,018,032.00	2.32%	268,088,655.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				115,800,761.00		120,140,783.00
b. Step & Column Adjustment				1,307,170.00		1,321,549.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,032,852.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,800,761.00	3.75%	120,140,783.00	1.10%	121,462,332.00
2. Classified Salaries						
a. Base Salaries				38,537,994.00		39,278,621.00
b. Step & Column Adjustment				427,364.00		432,064.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				313,263.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,537,994.00	1.92%	39,278,621.00	1.10%	39,710,685.00
3. Employee Benefits	3000-3999	75,100,360.00	3.58%	77,792,667.00	1.62%	79,055,904.00
4. Books and Supplies	4000-4999	3,536,074.00	0.00%	3,536,074.00	0.00%	3,536,074.00
5. Services and Other Operating Expenditures	5000-5999	39,494,799.00	(1.56%)	38,878,187.00	.17%	38,944,608.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	456,360.00	0.00%	456,360.00	0.00%	456,360.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,513,077.00)	(11.40%)	(8,428,493.00)	(8.15%)	(7,741,214.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(7,016,225.00)		(7,016,225.00)
11. Total (Sum lines B1 thru B10)		263,413,271.00	.46%	264,637,974.00	1.42%	268,408,524.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,283,220.00)		(2,619,942.00)		(319,869.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,198,665.09		18,915,445.09		16,295,503.09
2. Ending Fund Balance (Sum lines C and D1)		18,915,445.09		16,295,503.09		15,975,634.09
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,973,395.14		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	16,642,049.95		15,995,503.09		15,675,634.09
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,915,445.09		16,295,503.09		15,975,634.09
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,642,049.95		15,995,503.09		15,675,634.09
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,630,704.69		13,324,458.00		1,709.69
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		43,272,754.64		29,319,961.09		15,677,343.78
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.						
B10 - Fiscal Solvency Plan						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	36,747,970.00	(33.95%)	24,270,400.00	0.00%	24,270,400.00
3. Other State Revenues	8300-8599	86,097,945.00	(1.85%)	84,502,211.00	(1.91%)	82,889,711.00
4. Other Local Revenues	8600-8799	20,937,612.00	0.00%	20,937,612.00	0.00%	20,937,612.00
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	106,803,838.00	1.71%	108,628,838.00	1.68%	110,453,838.00
6. Total (Sum lines A1 thru A5c)		250,587,365.00	(4.89%)	238,339,061.00	.09%	238,551,561.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				69,966,777.00		62,455,246.00
b. Step & Column Adjustment				769,635.00		687,008.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,281,166.00)		(5,784,019.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	69,966,777.00	(10.74%)	62,455,246.00	(8.16%)	57,358,235.00
2. Classified Salaries						
a. Base Salaries				44,664,299.00		40,959,303.00
b. Step & Column Adjustment				491,308.00		450,553.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,196,304.00)		(1,506,007.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,664,299.00	(8.30%)	40,959,303.00	(2.58%)	39,903,849.00
3. Employee Benefits	3000-3999	68,475,530.00	(3.41%)	66,139,065.00	(3.99%)	63,499,056.00
4. Books and Supplies	4000-4999	18,945,218.00	(40.02%)	11,362,648.00	(15.58%)	9,592,688.00
5. Services and Other Operating Expenditures	5000-5999	78,498,895.00	(.71%)	77,942,784.00	(4.08%)	74,759,651.00
6. Capital Outlay	6000-6999	680,857.00	0.00%	680,857.00	0.00%	680,857.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,260,000.00	0.00%	2,260,000.00	0.00%	2,260,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,830,147.00	(13.85%)	6,745,563.00	(10.19%)	6,058,284.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		291,321,723.00	(7.82%)	268,545,466.00	(5.37%)	254,112,620.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(40,734,358.00)		(30,206,405.00)		(15,561,059.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		101,065,557.18		60,331,199.18		30,124,794.18
2. Ending Fund Balance (Sum lines C and D1)		60,331,199.18		30,124,794.18		14,563,735.18
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	60,331,199.31		30,124,794.18		14,563,735.18
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	(.13)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		60,331,199.18		30,124,794.18		14,563,735.18
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.						
B1D, B2D Expiring or one time expenditures.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	337,694,040.00	1.08%	341,328,857.00	2.37%	349,434,734.00
2. Federal Revenues	8100-8299	36,747,970.00	(33.95%)	24,270,400.00	0.00%	24,270,400.00
3. Other State Revenues	8300-8599	96,071,643.00	(1.64%)	94,497,138.00	(1.68%)	92,907,883.00
4. Other Local Revenues	8600-8799	26,704,451.00	0.00%	26,704,451.00	0.00%	26,704,451.00
5. Other Financing Sources						
a. Transfers In	8900-8929	11,499,312.00	17.89%	13,556,247.00	(1.72%)	13,322,748.00
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)		508,717,416.00	(1.64%)	500,357,093.00	1.26%	506,640,216.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				185,767,538.00		182,596,029.00
b. Step & Column Adjustment				2,076,805.00		2,008,557.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,248,314.00)		(5,784,019.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	185,767,538.00	(1.71%)	182,596,029.00	(2.07%)	178,820,567.00
2. Classified Salaries						
a. Base Salaries				83,202,293.00		80,237,924.00
b. Step & Column Adjustment				918,672.00		882,617.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,883,041.00)		(1,506,007.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	83,202,293.00	(3.56%)	80,237,924.00	(.78%)	79,614,534.00
3. Employee Benefits	3000-3999	143,575,890.00	.25%	143,931,732.00	(.96%)	142,554,960.00
4. Books and Supplies	4000-4999	22,481,292.00	(33.73%)	14,898,722.00	(11.88%)	13,128,762.00
5. Services and Other Operating Expenditures	5000-5999	117,993,694.00	(.99%)	116,820,971.00	(2.67%)	113,704,259.00
6. Capital Outlay	6000-6999	680,857.00	0.00%	680,857.00	0.00%	680,857.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,716,360.00	0.00%	2,716,360.00	0.00%	2,716,360.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,682,930.00)	0.00%	(1,682,930.00)	0.00%	(1,682,930.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(7,016,225.00)		(7,016,225.00)
11. Total (Sum lines B1 thru B10)		554,734,994.00	(3.89%)	533,183,440.00	(2.00%)	522,521,144.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(46,017,578.00)		(32,826,347.00)		(15,880,928.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		125,264,222.27		79,246,644.27		46,420,297.27
2. Ending Fund Balance (Sum lines C and D1)		79,246,644.27		46,420,297.27		30,539,369.27
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	60,331,199.31		30,124,794.18		14,563,735.18
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	1,973,395.14		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,642,049.95		15,995,503.09		15,675,634.09

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	(.13)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		79,246,644.27		46,420,297.27		30,539,369.27
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	16,642,049.95		15,995,503.09		15,675,634.09
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.13)		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	26,630,704.69		13,324,458.00		1,709.69
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		43,272,754.51		29,319,961.09		15,677,343.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.80%		5.50%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)						
		23,248.40		23,016.00		22,786.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		554,734,994.00		533,183,440.00		522,521,144.00
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)		554,734,994.00		533,183,440.00		522,521,144.00
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)		16,642,049.82		15,995,503.20		15,675,634.32
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)		16,642,049.82		15,995,503.20		15,675,634.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA:	07-61796-0000000 West Contra Costa Unified	
Selected SELPA:	AZ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AZ	West Contra Costa Unified	(from Form SEA)

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	77,347.00	0.00	0.00	(1,682,930.00)				
Other Sources/Uses Detail					11,499,312.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	205,831.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	170,666.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(77,347.00)	1,306,433.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	11,499,312.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	77,347.00	(77,347.00)	1,682,930.00	(1,682,930.00)	11,499,312.00	11,499,312.00		

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

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

CRITERIA AND STANDARDS	
1.	CRITERION: Average Daily Attendance STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption. District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA					
Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	23,685.57	23,641.00		
	Charter School	0.00	0.00		
	Total ADA	23,685.57	23,641.00	(.2%)	Met
1st Subsequent Year (2025-26)	District Regular	23,110.82	23,214.96		
	Charter School				
	Total ADA	23,110.82	23,214.96	.5%	Met
2nd Subsequent Year (2026-27)	District Regular	22,881.63	23,137.33		
	Charter School				
	Total ADA	22,881.63	23,137.33	1.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Enrollment				
Fiscal Year		Budget Adoption	First Interim	Status
		(Form 01CS, Item 3B)	CALPADS/Projected	
Current Year (2024-25)	District Regular	25,323.00	25,270.00	
	Charter School			
	Total Enrollment	25,323.00	25,270.00	
			(.2%)	
1st Subsequent Year (2025-26)	District Regular		25,017.30	
	Charter School			
	Total Enrollment	0.00	25,017.30	
			0.0%	
2nd Subsequent Year (2026-27)	District Regular		24,767.13	
	Charter School			
	Total Enrollment	0.00	24,767.13	
			0.0%	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Error on Budget Adoption Form 01CS, Item 3B. Budget Adoption 25-26 District Regular enrollment should have been 25,068. And 26-27 District Regular enrollment should have been 24,817. With that data, percent change would be (.2%) in 25-26 and (.2%) in 26-27, and status would be met for both years in 2A.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)			
District Regular	23,503	26,312	
Charter School			
Total ADA/Enrollment	23,503	26,312	89.3%
Second Prior Year (2022-23)			
District Regular	23,309	25,737	
Charter School			
Total ADA/Enrollment	23,309	25,737	90.6%
First Prior Year (2023-24)			
District Regular	23,474	25,575	
Charter School	0		
Total ADA/Enrollment	23,474	25,575	91.8%
Historical Average Ratio:			90.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.1%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	23,248	25,270		
Charter School	0			
Total ADA/Enrollment	23,248	25,270	92.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	23,016	25,017		
Charter School				
Total ADA/Enrollment	23,016	25,017	92.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	22,786	24,767		
Charter School				
Total ADA/Enrollment	22,786	24,767	92.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The prior fiscal years' ratio of ADA to Enrollment have increased by 1.3% & 1.2% respectively year over year to 91.8% in 23-24. Projecting future years at 0.2% increase is in line with our trend. The District will also be starting a Saturday School Credit Recovery program in 24-25 to recoup additional ADA to improve the ratio.

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)	362,521,078.00	362,992,741.00	.1%	Met
1st Subsequent Year (2025-26)	365,822,475.00	366,993,719.00	.3%	Met
2nd Subsequent Year (2026-27)	373,279,252.00	375,167,494.00	.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	216,213,640.72	251,053,838.97	86.1%
Second Prior Year (2022-23)	213,594,046.32	259,043,150.12	82.5%
First Prior Year (2023-24)	235,212,270.46	278,911,767.39	84.3%
	Historical Average Ratio:		84.3%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.3% to 87.3%	81.3% to 87.3%	81.3% to 87.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	229,439,115.00	263,413,271.00	87.1%	Met
1st Subsequent Year (2025-26)	237,212,071.00	264,637,974.00	89.6%	Not Met
2nd Subsequent Year (2026-27)	240,228,921.00	268,408,524.00	89.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

For both 2025-26 and 2026-27, the Board of Education will approve a reduction list that is submitted on December 18, 2024. Once this list is approved, reductions will be categorized by object code, which will resolve the "Not Met" reflected in both years. Currently the MYP reflects these as a general reduction to expenditures, thus creating a ratio that is not in line with expectations.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2024-25)	31,274,859.00	36,747,970.00	17.5%	Yes
1st Subsequent Year (2025-26)	21,446,945.00	24,270,400.00	13.2%	Yes
2nd Subsequent Year (2026-27)	21,446,945.00	24,270,400.00	13.2%	Yes

Explanation:
(required if Yes)

In 2024-25, carry overs have been posted for Title I, II, III, IV, CSI, and various ESSER resources. In 2025-26 and 2026-27, revenues for these same resources have been adjusted as a result.

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

Current Year (2024-25)	91,650,041.00	96,071,643.00	4.8%	No
1st Subsequent Year (2025-26)	90,524,187.00	94,497,138.00	4.4%	No
2nd Subsequent Year (2026-27)	88,934,932.00	92,907,883.00	4.5%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	23,569,374.00	26,704,451.00	13.3%	Yes
1st Subsequent Year (2025-26)	23,569,374.00	26,704,451.00	13.3%	Yes
2nd Subsequent Year (2026-27)	23,569,374.00	26,704,451.00	13.3%	Yes

Explanation:
(required if Yes)

Parcel Tax budget adjusted to match received amount, local grants received awards not in Adopted Budget, Resource 9929 (SBHIP) and resource 9631 (Teacher Residency) received revenue not in Adopted Budget.

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

Current Year (2024-25)	23,082,807.00	22,481,292.00	-2.6%	No
1st Subsequent Year (2025-26)	22,791,072.00	14,898,722.00	-34.6%	Yes
2nd Subsequent Year (2026-27)	20,601,769.00	13,128,762.00	-36.3%	Yes

Explanation:
(required if Yes)

Posting Title I and II carry over and reallocating funds, as well as budget updated to reflect current year planned adoptions. Spending one time restricted funds down are reflected in future year budgets.

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

Current Year (2024-25)	83,218,914.00	117,993,694.00	41.8%	Yes
1st Subsequent Year (2025-26)	83,211,751.00	116,820,971.00	40.4%	Yes
2nd Subsequent Year (2026-27)	83,631,488.00	113,704,259.00	36.0%	Yes

Explanation:
(required if Yes)

Re-alignment of budget in COVID-19 resources with revised expenditure plans. Resources 6332 Community Schools, 0670 LCAP, 2600 ELOP, and Title Programs budget re-alignment after Adopted Budget. In addition there have been increases to Special Ed contracts, due to vacancies and outside contracts used for Special Educations Aides.

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)	146,494,274.00	159,524,064.00	8.9%	Not Met
1st Subsequent Year (2025-26)	135,540,506.00	145,471,989.00	7.3%	Not Met
2nd Subsequent Year (2026-27)	133,951,251.00	143,882,734.00	7.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	106,301,721.00	140,474,986.00	32.1%	Not Met
1st Subsequent Year (2025-26)	106,002,823.00	131,719,693.00	24.3%	Not Met
2nd Subsequent Year (2026-27)	104,233,257.00	126,833,021.00	21.7%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

In 2024-25, carry overs have been posted for Title I, II, III, IV, CSI, and various ESSER resources. In 2025-26 and 2026-27, revenues for these same resources have been adjusted as a result.

Explanation:

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

Explanation:

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

Parcel Tax budget adjusted to match received amount, local grants received awards not in Adopted Budget, Resource 9929 (SBHIP) and resource 9631 (Teacher Residency) received revenue not in Adopted 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)

Posting Title I and II carry over and reallocating funds, as well as budget updated to reflect current year planned adoptions. Spending one time restricted funds down are reflected in future year budgets.

Explanation:

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

Re-alignment of budget in COVID-19 resources with revised expenditure plans. Resources 6332 Community Schools, 0670 LCAP, 2600 ELOP, and Title Programs budget re-alignment after Adopted Budget. In addition there have been increases to Special Ed contracts, due to vacancies and outside contracts used for Special Educations Aides.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	14,557,628.31	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)	14,557,784.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐

Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.8%	5.5%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.6%	1.8%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(5,283,220.00)	263,413,271.00	2.0%	Met
1st Subsequent Year (2025-26)	(2,619,942.00)	264,637,974.00	1.0%	Met
2nd Subsequent Year (2026-27)	(319,869.00)	268,408,524.00	.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	79,246,644.27	Met
1st Subsequent Year (2025-26)	46,420,297.27	Met
2nd Subsequent Year (2026-27)	30,539,369.27	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	29,596,127.04	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	23,248	23,016	22,786
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	554,734,994.00	533,183,440.00	522,521,144.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	554,734,994.00	533,183,440.00	522,521,144.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	16,642,049.82	15,995,503.20	15,675,634.32
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)	16,642,049.82	15,995,503.20	15,675,634.32

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	16,642,049.95	15,995,503.09	15,675,634.09
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.13)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	26,630,704.69	13,324,458.00	1,709.69
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	43,272,754.51	29,319,961.09	15,677,343.78
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.80%	5.50%	3.00%
District's Reserve Standard (Section 10B, Line 7):	16,642,049.82	15,995,503.20	15,675,634.32
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?

Yes

- 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:

Resource 6762 Arts, Music, and Instructional Materials Discretionary Block Grant and Resource 7435 Learning Recovery Emergency Block Grant. Proposed reductions will be presented to the board on December 18, 2024.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(92,405,838.00)	(106,803,838.00)	15.6%	14,398,000.00	Not Met
1st Subsequent Year (2025-26)	(93,560,838.00)	(108,628,838.00)	16.1%	15,068,000.00	Not Met
2nd Subsequent Year (2026-27)	(94,715,838.00)	(110,453,838.00)	16.6%	15,738,000.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	11,499,312.00	11,499,312.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	11,684,159.00	13,556,247.00	16.0%	1,872,088.00	Not Met
2nd Subsequent Year (2026-27)	8,673,392.00	13,322,748.00	53.6%	4,649,356.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. 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)

Resource 6500 Special Ed contributions are ongoing in nature, however staffing contracts due to vacancies are being evaluated for 2025-26 and 2026-27.

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

Explanation:
(required if NOT met)

Fund 17 Special Reserve to be utilized to meet 3% reserve, budget revisions are ongoing.

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)

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

Total Annual Payments:	109,989,568	89,850,382	92,291,071	92,379,296
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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?

Yes

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

No

- 2 OPEB Liabilities

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

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

300,111,252.00	322,166,360.00
27,666,032.00	29,435,610.00
272,445,220.00	292,730,750.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

- 3 OPEB Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

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

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

19,185,176.00	18,879,064.00
19,185,176.00	18,879,064.00
19,185,176.00	18,879,064.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

15,990,240.00	15,990,240.00
16,180,530.00	16,180,530.00
16,395,191.00	16,395,191.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

2,425	2,425
2,425	2,425
2,425	2,425

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?

Yes

2	Self-Insurance Liabilities		Budget Adoption	
			(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		0.00	0.00
	b. Unfunded liability for self-insurance programs		425,000.00	425,000.00

3	Self-Insurance Contributions		Budget Adoption	
			(Form 01CS, Item S7B)	First Interim
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2024-25)		0.00	0.00
	1st Subsequent Year (2025-26)		0.00	0.00
	2nd Subsequent Year (2026-27)		0.00	0.00
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2024-25)		4,497,740.00	5,136,870.00
	1st Subsequent Year (2025-26)		4,497,740.00	5,136,870.00
	2nd Subsequent Year (2026-27)		4,497,740.00	5,136,870.00

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,641.9	1,608.4	1,600.0	1,591.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases			

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
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			

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?

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

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If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

Certificated (Non-management) - Other

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

Lowering certificated FTE in future years based on trend of declining enrollment.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	1,465.6	1,452.3	1,452.3	1,452.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

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

Classified (Non-management) Prior Year Settlements Negotiated Since 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

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If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	336.9	316.5	316.5	316.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

Current Superintendent is retiring in December 2024. The District's current CBO will be filling the role as Interim Superintendent until 6/30/2025. The District also has an experienced interim CBO that will be filling the role until 6/30/2025.

End of School District First Interim Criteria and Standards Review
