WEST CONTRA COSTA
UNIFIED SCHOOL DISTRICT

# SECOND
## INTERIM REPORT
# 24-25

Board Meeting
March 26, 2025

# 2023 - 2024

## SECOND INTERIM

# REPORT

## BOARD MEMBERS

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GUADALUPE ENLLANA

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PRESIDENT / TRUSTEE AREA 5

## DISTRICT STAFF

KIM MOSES

INTERIM SUPERINTENDENT

DAVID HART

INTERIM ASSOCIATE SUPERINTENDENT
BUSINESS SERVICES

JEFF CARTER

EXECUTIVE DIRECTOR

# TABLE OF CONTENTS


## Section 1

Executive Summary

## Section 2

Summary of All Funds and Comparative Anaylsis Fund 01

## Section 3

Second Interim State Reports

# Section 1

## Executive Summary

# West Contra Costa Unified School District

## 2024-25 Second Interim Report and Multiyear Fiscal Projection

Data as of January 31, 2025
Presented March 26, 2025

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Second 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 Proposed Budget, commonly referred to as the "January Budget Update", 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 Second Interim Report includes financial data from July 1 through January 31 each fiscal year and projects financial activity through June 30. It must be approved and submitted to the County Office of Education no later than March 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%. With 2025-26 decreasing by 0.5% to 2.43% COLA.
- While the Governor's budget proposal avoids cuts to ongoing education programs and is able to fund the projected COLA with ongoing funds, the financial impact of devastating wildfires in Southern California, absenteeism due to immigration concerns for families, and potential federal policy and funding changes with a new administration pose a wide range of economic uncertainties for the current and future year budgets.
- Due to uncertainties noted above, the 2025-26 Governor's Budget proposes to appropriate the 2024-25 Proposition 98 minimum guarantee at $117.6, which is $1.6 billion lower than the formula requires. By reducing the amount appropriated from $119.2 billion to $117.6 billion, this mitigates the risk of appropriating more resources than are ultimately available when the final calculations for 2024-25 are made after the end of the fiscal year. In the event projected funds come to fruition, LEAs would receive the true-up as a one-time allocation.
- The Public School System Stabilization Account (PSSSA) balance of $8.4 billion was depleted in 2023-24 in order to pay a deferral from 2022-23 ($2.6B) and cover expenditures in 2023-24 ($5.8B). The Governor's Budget proposes to increase the deposit by $100 million for a total of $1.2 billion in 2024-25, and an additional $376 million in 2025-26 for a total of just under $1.6 billion.
- 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 Second Interim Financial Report*

| Planning Factor | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|
| Cost-of-Living Adjustment (COLA) | | | |
| Local Control Funding Formula (LCFF) COLA | 1.07% | 2.43% | 3.52% |
| Special Education COLA | 1.07% | 2.43% | 3.52% |
| 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 ADA | $191.00 | $191.00 | $191.00 |
| | $82.00 | $82.00 | $82.00 |

# 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. The district forecasts a decrease in enrollment for 2024-25. 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.

# 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 2** below shows the change in unrestricted and combined revenue by income source.

**FIGURE 2:** *2024-25 Second Interim Unrestricted and Combined General Fund Revenues*

| Unrestricted General Fund Revenues | | | |
|---|---|---|---|
| **Source** | **First Interim** | **Second Interim** | **Change** |
| LCFF Sources | $ 337,694,040 | $ 337,694,040 | $ - |
| Federal Revenue | $ - | $ - | $ - |
| Other State Revenue | $ 9,973,698 | $ 9,973,698 | $ - |
| Other Local Revenue | $ 5,766,839 | $ 7,466,839 | $ 1,700,000 |
| **Total Revenue** | **$ 353,434,577** | **$ 355,134,577** | **$ 1,700,000** |

| Combined General Fund Revenues | | | |
|---|---|---|---|
| **Source** | **First Interim** | **Second Interim** | **Change** |
| LCFF Sources | $ 337,694,040 | $ 337,694,040 | $ - |
| Federal Revenue | $ 36,747,970 | $ 36,892,069 | $ 144,099 |
| Other State Revenue | $ 96,071,643 | $ 94,363,584 | $ (1,708,059) |
| Other Local Revenue | $ 26,704,451 | $ 33,036,473 | $ 6,332,022 |
| **Total Revenue** | **$ 497,218,104** | **$ 501,986,166** | **$ 4,768,062** |

**FIGURE 3:** *Effective LCFF COLA Analysis*

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

**Figure 3** shows the decrease in LCFF funding from 2023-24 to 2024-25. The state reduced the COLA to 1.07% for 2024-25. On the surface, one might assume that WCCUSD received the whole 1.07%, but **Figure 3** 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 67.2% (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.

**FIGURE 4:** *LCFF Revenue Change*

| LCFF Revenue Change | | | |
|---|---|---|---|
| | **2024-25 First Interim** | **2024-25 Second Interim** | **Change** |
| ADA | 23,309.32 | 23,222.64 | -86.68 |
| COLA | 1.07% | 1.07% | 0.00 |
| Unduplicated | 71.00% | 71.84% | 0.84% |

| | | | |
|---|---|---|---|
| Base | $ 265,160,320 | $ 265,160,320 | $ - |
| Supp./Conc. | $ 65,229,440 | $ 65,297,053 | $ 67,613 |
| TIIG | $ 2,787,535 | $ 2,787,535 | $ - |
| Home-to-School Trans. | $ 2,095,146 | $ 2,095,146 | $ - |
| Transitional Kindergarten | $ 2,421,599 | $ 2,179,747 | $ (241,852) |
| **Total LCFF Revenue** | **$ 337,694,040** | **$ 337,519,801** | **$ (174,239)** |

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 7.3% 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 18.8% 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 6.6% 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 5**: 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 33.8% 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 15.3% 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 26.1% of total combined general fund expenditures. **Figure 6** shows that salary and benefits costs are 75.2% of total combined general fund expenditures. That leaves 24.8% 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 (3.8%) and Services and Other Operating Expenditures (22.8%). 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 5:** *2024-25 Second Interim Unrestricted and Combined General Fund Expenditures by Object*

| 2024-25 Unrestricted General Fund Expenditures | | | |
|---|---|---|---|
| **Major Object** | **First Interim** | **Second Interim** | **Change** |
| Certificated Salaries | $ 115,800,761 | $ 116,753,368 | $ 952,607 |
| Classified Salaries | $ 38,537,994 | $ 38,762,566 | $ 224,572 |
| Employee Benefits | $ 75,100,360 | $ 74,515,731 | $ (584,629) |
| Books and Supplies | $ 3,536,074 | $ 4,415,391 | $ 879,317 |
| Services/Other Operating | $ 39,494,799 | $ 40,906,810 | $ 1,412,011 |
| Capital Outlay | $ - | $ 7,000 | $ 7,000 |
| Other Outgo | $ 456,360 | $ 456,360 | $ - |
| Indirect Costs | $ (9,513,077) | $ (9,486,403) | $ 26,674 |
| Interfund Transfers | $ (11,499,312) | $ (11,499,312) | $ - |
| Contributions | $ 106,803,838 | $ 107,304,018 | $ 500,180 |
| **Total Expenditures** | **$ 358,717,797** | **$ 362,135,529** | **$ 3,417,732** |

**FIGURE 5 (cont.):** *2024-25 Second Interim Unrestricted and Combined General Fund Expenditures by Object*

| Combined General Fund Expenditures | | | |
|---|---|---|---|
| **Major Object** | **First Interim** | **Second Interim** | **Change** |
| Certificated Salaries | $ 185,767,538 | $ 186,012,517 | $ 244,979 |
| Classified Salaries | $ 83,202,293 | $ 83,899,614 | $ 697,321 |
| Employee Benefits | $ 143,575,890 | $ 143,688,353 | $ 112,463 |
| Books and Supplies | $ 22,481,292 | $ 20,760,328 | $ (1,720,964) |
| Services/Other Operating | $ 117,993,694 | $ 125,166,872 | $ 7,173,178 |
| Capital Outlay | $ 680,857 | $ 862,300 | $ 181,443 |
| Other Outgo | $ 2,716,360 | $ 2,716,360 | $ - |
| Indirect Costs | $ (1,682,930) | $ (1,663,189) | $ 19,741 |
| Interfund Transfers | $ (11,499,312) | $ (11,499,312) | $ - |
| Contributions | $ - | $ - | $ - |
| **Total Expenditures** | **$ 543,235,682** | **$ 549,943,843** | **$ 6,708,161** |

# 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 6**, 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 6:** *2024-25 Second Interim Multi-Year Summary*

| COMBINED General Fund Multi-Year Summary | | | |
|---|---|---|---|
| | **2024-25** | **2025-26** | **2026-27** |
| **Revenues** | $501,986,166 | $489,721,791 | $497,515,291 |
| **Expenditures** | $561,443,155 | $539,063,563 | $522,880,343 |
| **Operating Surplus (Deficit)** | -$59,456,989 | -$49,341,772 | -$25,365,052 |
| **Beginning Fund Balance** | $125,264,222 | $77,306,545 | $48,141,420 |
| **Projected Ending Fund Balance** | $65,807,233 | $27,964,773 | $22,776,368 |
| **Transfers In - Fund 17** | $11,499,312 | $20,176,647 | $6,749,719 |
| **Projected Ending Fund Balance** | $77,306,545 | $48,141,420 | $29,526,087 |
| **Components of Ending Fund Balance** | | | |
| Nonspendable | $300,000 | $300,000 | $300,000 |
| Restricted | $60,108,832 | $28,586,180 | $11,073,011 |
| Committed | $0 | $3,083,333 | $2,466,666 |
| Assigned | $0 | $0 | $0 |
| **Unassigned/Unappropriated** | | | |
| Reserve for Economic Uncertainty | $16,897,713 | $16,171,907 | $15,686,410 |
| Unassigned/Unappropriated | $0 | $0 | $0 |

# LOOKING FORWARD

The District is navigating a critical fiscal landscape, relying heavily upon its reserves, principally from Fund 17, to support operations. The District must be diligent in its efforts to implement the Plan as the District continues to confront a significant structural deficit. The Second Interim projections include $7.3 million in cuts made for the 2024-25 school year, and an additional $6.4 million in cuts for 2026-27. Since 2017-18, the District has made material investments in total compensation in order to offer competitive salaries (an increase of over 32%). While crucial in attracting and retaining highly qualified staff, 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 Anaylsis Fund 01

Schedule 1

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

| | FUND 01 GENERAL FUND | | | SPECIAL REVENUE FUNDS | CAPITAL PROJECT FUNDS | OTHER FUNDS | DISTRICT |
|---|---|---|---|---|---|---|---|
| | UNRESTRICTED | RESTRICTED | TOTAL | Schedule 2 | Schedule 3 | Schedule 4 | TOTALS |
| **REVENUES** | | | | | | | |
| LCFF Sources | 337,694,040 | - | 337,694,040 | - | - | - | 337,694,040 |
| Federal Revenues | - | 36,892,069 | 36,892,069 | 14,647,189 | - | - | 51,539,258 |
| Other State Revenues | 9,973,698 | 84,389,886 | 94,363,584 | 15,626,656 | - | 474,000 | 110,464,240 |
| Other Local Revenues | 7,466,839 | 25,569,634 | 33,036,473 | 2,053,633 | 10,883,339 | 129,271,966 | 175,245,411 |
| Total Revenues | 355,134,577 | 146,851,589 | 501,986,166 | 32,327,478 | 10,883,339 | 129,745,966 | 674,942,949 |
| **EXPENDITURES** | | | | | | | |
| Certificated Salaries | 116,753,368 | 69,259,149 | 186,012,517 | 3,004,869 | - | - | 189,017,386 |
| Classified Salaries | 38,762,566 | 45,137,048 | 83,899,614 | 9,646,147 | 631,048 | 202,659 | 94,379,468 |
| Employee Benefits | 74,515,731 | 69,172,622 | 143,688,353 | 6,712,594 | 377,070 | 112,635 | 150,890,652 |
| Book and Supplies | 4,415,391 | 16,344,937 | 20,760,328 | 12,914,641 | 336,525 | 300 | 34,011,794 |
| Services and Other Operating Expenditures | 40,906,810 | 84,260,062 | 125,166,872 | 8,710,078 | 8,622,181 | 19,820,449 | 162,319,580 |
| Capital Outlay | 7,000 | 855,300 | 862,300 | 6,451,396 | 73,921,460 | - | 81,235,156 |
| Other Outgo | 456,360 | 2,260,000 | 2,716,360 | - | - | 115,457,949 | 118,174,309 |
| Direct/Indirect Support Costs | (9,486,403) | 7,823,214 | (1,663,189) | 1,663,189 | - | - | - |
| Total Expenditures | 266,330,823 | 295,112,332 | 561,443,155 | 49,102,914 | 83,888,284 | 135,593,992 | 830,028,345 |
| **INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS** | 88,803,754 | (148,260,743) | (59,456,989) | (16,775,436) | (73,004,945) | (5,848,026) | (155,085,396) |
| **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 | (107,304,018) | 107,304,018 | - | - | - | - | - |
| Total Other Financing Sources and Uses | (95,804,706) | 107,304,018 | 11,499,312 | (11,499,312) | - | - | - |
| **NET CHANGE IN FUND BALANCE** | (7,000,952) | (40,956,725) | (47,957,677) | (28,274,748) | (73,004,945) | (5,848,026) | (155,085,396) |
| **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** | $ 17,197,713 | $ 60,108,832 | $ 77,306,545 | $ 44,248,005 | $ 139,035,168 | $ 162,661,861 | $ 423,251,579 |

Schedule 2

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

| SPECIAL REVENUE FUNDS | FUND 08 STUDENT ACTIVITY | FUND 11 ADULT EDUCATION | FUND 12 CHILD DEVELOPMENT | FUND 13 CAFETERIA | FUND 17 SPECIAL RESERVE | TOTAL SPECIAL REVENUE FUNDS |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| LCFF Sources | - | - | - | - | - | - |
| Federal Revenues | - | 440,540 | - | 14,206,649 | - | 14,647,189 |
| Other State Revenues | - | 3,486,793 | 4,015,767 | 8,124,096 | - | 15,626,656 |
| Other Local Revenues | 190,000 | 226,744 | 29,139 | 607,750 | 1,000,000 | 2,053,633 |
| Total Revenues | 190,000 | 4,154,077 | 4,044,906 | 22,938,495 | 1,000,000 | 32,327,478 |
| **EXPENDITURES** | | | | | | |
| Certificated Salaries | - | 2,109,302 | 895,567 | - | - | 3,004,869 |
| Classified Salaries | - | 979,021 | 926,300 | 7,740,826 | - | 9,646,147 |
| Employee Benefits | - | 1,154,690 | 1,056,780 | 4,501,124 | - | 6,712,594 |
| Book and Supplies | - | 200,830 | 492,730 | 12,221,081 | - | 12,914,641 |
| Services and Other Operating Expenditures | - | 280,031 | 133,623 | 8,296,424 | - | 8,710,078 |
| Capital Outlay | - | 20,000 | - | 6,431,396 | - | 6,451,396 |
| Other Outgo | - | - | - | - | - | - |
| Direct/Indirect Support Costs | - | 209,237 | 183,023 | 1,270,929 | - | 1,663,189 |
| Total Expenditures | - | 4,953,111 | 3,688,023 | 40,461,780 | - | 49,102,914 |
| **INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS** | 190,000 | (799,034) | 356,883 | (17,523,285) | 1,000,000 | (16,775,436) |
| **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 | (799,034) | 356,883 | (17,523,285) | (10,499,312) | (28,274,748) |
| **BEGINNING FUND BALANCE JULY 1, 2024** | 1,535,104 | 1,410,975 | 1,295,821 | 30,650,836 | 37,630,017 | 72,522,753 |
| Other Restatements (Audit Adjustment) | - | - | - | - | - | |
| **ADJUSTED BEGINNING FUND BALANCE** | 1,535,104 | 1,410,975 | 1,295,821 | 30,650,836 | 37,630,017 | 72,522,753 |
| **ENDING FUND BALANCE JUNE 30, 2025** | $ 1,725,104 | $ 611,941 | $ 1,652,704 | $ 13,127,551 | $ 27,130,705 | $ 44,248,005 |

Schedule 3

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

| 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 | 5,800,000 | 1,350,000 | 133,339 | 3,600,000 | 10,883,339 |
| Total Revenues | 5,800,000 | 1,350,000 | 133,339 | 3,600,000 | 10,883,339 |
| **EXPENDITURES** | | | | | |
| Certificated Salaries | - | - | - | - | - |
| Classified Salaries | 616,163 | 11,741 | - | 3,144 | 631,048 |
| Employee Benefits | 367,339 | 6,842 | - | 2,889 | 377,070 |
| Book and Supplies | 206,834 | 75,226 | - | 54,465 | 336,525 |
| Services and Other Operating Expenditures | 2,199,536 | 70,223 | - | 6,352,422 | 8,622,181 |
| Capital Outlay | 71,716,174 | 50,000 | - | 2,155,286 | 73,921,460 |
| Other Outgo | - | - | - | - | - |
| Direct/Indirect Support Costs | - | - | - | - | - |
| Total Expenditures | 75,106,046 | 214,032 | - | 8,568,206 | 83,888,284 |
| **INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS** | (69,306,046) | 1,135,968 | 133,339 | (4,968,206) | (73,004,945) |
| **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** | (69,306,046) | 1,135,968 | 133,339 | (4,968,206) | (73,004,945) |
| **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** | $ 103,665,908 | $ 14,283,633 | $ 128,584 | $ 20,957,043 | $ 139,035,168 |

Schedule 4

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

| 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 | 17,600,000 | 129,271,966 |
| Total Revenues | 106,999,096 | - | 5,146,870 | 17,600,000 | 129,745,966 |
| **EXPENDITURES** | | | | | |
| Certificated Salaries | - | - | - | - | - |
| Classified Salaries | - | - | 202,659 | - | 202,659 |
| Employee Benefits | - | - | 112,635 | - | 112,635 |
| Book and Supplies | - | - | 300 | - | 300 |
| Services and Other Operating Expenditures | - | - | 4,837,319 | 14,983,130 | 19,820,449 |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | 115,457,949 | - | - | - | 115,457,949 |
| Direct/Indirect Support Costs | - | - | - | - | - |
| Total Expenditures | 115,457,949 | - | 5,152,913 | 14,983,130 | 135,593,992 |
| **INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS** | (8,458,853) | - | (6,043) | 2,616,870 | (5,848,026) |
| **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) | 2,616,870 | (5,848,026) |
| **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 | $ 56,394,970 | $ 162,661,861 |

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

| Description | Object Codes | 2024-25 First Interim Unrestricted | 2024-25 Second Interim Unrestricted | Change = Positive (Negative) Unrestricted | |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| LCFF Sources | 8010-8099 | $ 337,694,040 | $ 337,694,040 | $ - | |
| Federal Revenue | 8100-8299 | $ - | $ - | $ - | |
| Other State Revenue | 8300-8599 | $ 9,973,698 | $ 9,973,698 | $ - | |
| Other Local Revenue | 8600-8799 | $ 5,766,839 | $ 7,466,839 | $ 1,700,000 | **Projected Interest revenue and miscellaneous alignment** |
| **TOTAL REVENUES** | | **$ 353,434,577** | **$ 355,134,577** | **$ 1,700,000** | |
| **EXPENDITURES and OTHER FINANCING** | | | | | |
| Certificated Salaries | 1000-1999 | $ 115,800,761 | $ 116,753,368 | $ 952,607 | **Align with current staffing, increase for subs. Restricted Funded Coaches to Unrestricted** |
| Classified Salaries | 2000-2999 | $ 38,537,994 | $ 38,762,566 | $ 224,572 | **Align with current staffing, increase for subs, extra hours, and stipends** |
| Employee Benefits | 3000-3999 | $ 75,100,360 | $ 74,515,731 | $ (584,629) | **Adjustments due to vacancies and above salary changes** |
| Books and Supplies | 4000-4999 | $ 3,536,074 | $ 4,415,391 | $ 879,317 | **Site and Department budget alignment offset by device refresh budget** |
| Services and Other Operating Expenditures | 5000-5999 | $ 39,494,799 | $ 40,906,810 | $ 1,412,011 | **Department alignment and increases for board elections, instructional minutes penalty, SpEd Transportation** |
| Capital Outlay | 6000-6999 | $ - | $ 7,000 | $ 7,000 | **Site purchased book vending machine** |
| Other Outgo | 7100-7299 | $ 456,360 | $ 456,360 | $ - | |
| Transfers of Indirect Costs | 7300-7399 | $ (9,513,077) | $ (9,486,403) | $ 26,674 | **Decrease to Indirect Costs due to changes in restricted programs** |
| Interfund Transfers | | $ (11,499,312) | $ (11,499,312) | $ - | |
| Contributions | 8980-8999 | $ 106,803,838 | $ 107,304,018 | $ 500,180 | **Increase to RMA contribution** |
| **TOTAL EXPENDITURES and OTHER FINANCING** | | **$ 358,717,797** | **$ 362,135,529** | **$ 3,417,732** | |
| **Net Increase/(Decrease) in Fund Balance** | | **$ (5,283,220)** | **$ (7,000,952)** | **$ (1,717,732)** | |
| **FUND BALANCE** | | | | | |
| **Beginning Balance, 7/1/2024** | | **$ 24,198,665** | **$ 24,198,665** | **$ -** | |
| **Audit Adjustment/Other Restatements** | | **$ -** | **$ -** | **$ -** | |
| **Adjusted Beginning Balance, 7/1/2024** | | **$ 24,198,665** | **$ 24,198,665** | **$ -** | |
| **Ending Fund Balance, 6/30/2025** | | **$ 18,915,445** | **$ 17,197,713** | **$ (1,717,732)** | |

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

| Description | Object Codes | 2024-25 First Interim Restricted | 2024-25 Second Interim Restricted | Change = Positive (Negative) Restricted | |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| LCFF Sources | 8010-8099 | $ - | $ - | $ - | |
| Federal Revenue | 8100-8299 | $ 36,747,970 | $ 36,892,069 | $ 144,099 | **Title II and SpEd** |
| Other State Revenue | 8300-8599 | $ 86,097,945 | $ 84,389,886 | $ (1,708,059) | **Correction to ELOP budgeted revenue** |
| Other Local Revenue | 8600-8799 | $ 20,937,612 | $ 25,569,634 | $ 4,632,022 | **Medi-Cal, WCES, Site donations, Facilities Use** |
| **TOTAL REVENUES** | | **$ 143,783,527** | **$ 146,851,589** | **$ 3,068,062** | |
| **EXPENDITURES and OTHER FINANCING** | | | | | |
| Certificated Salaries | 1000-1999 | $ 69,966,777 | $ 69,259,149 | $ (707,628) | **Instructional Coaches moved to Unrestricted, SpEd alignment, revised site plans** |
| Classified Salaries | 2000-2999 | $ 44,664,299 | $ 45,137,048 | $ 472,749 | **Align with current staffing, increase for subs, extra hours, and stipends** |
| Employee Benefits | 3000-3999 | $ 68,475,530 | $ 69,172,622 | $ 697,092 | **SpEd alignment, ELOP, Title II, Equity Multiplier position adjustments** |
| Books and Supplies | 4000-4999 | $ 18,945,218 | $ 16,344,937 | $ (2,600,281) | **Carryover and budget alignment for Community Schools, RMA, SBHIP, Title I, SpEd, ELOP** |
| Services and Other Operating Expenditures | 5000-5999 | $ 78,498,895 | $ 84,260,062 | $ 5,761,167 | **Adjustments to contracts for ELOP, SpEd, RMA, Sites, Lottery, SBHIP, Community Schools** |
| Capital Outlay | 6000-6999 | $ 680,857 | $ 855,300 | $ 174,443 | **CTEIG Science Table, M&O, sites purchases** |
| Other Outgo | 7100-7299 | $ 2,260,000 | $ 2,260,000 | $ - | |
| Transfers of Indirect Costs | 7300-7399 | $ 7,830,147 | $ 7,823,214 | $ (6,933) | **Decrease to Indirect Costs due to above changes** |
| Interfund Transfers | | $ - | $ - | $ - | |
| Contributions | 8980-8999 | $ (106,803,838) | $ (107,304,018) | $ (500,180) | **Increase to RMA Contribution** |
| **TOTAL EXPENDITURES and OTHER FINANCING** | | **$ 184,517,885** | **$ 187,808,314** | **$ 3,290,429** | |
| **Net Increase/(Decrease) in Fund Balance** | | **$ (40,734,358)** | **$ (40,956,725)** | **$ (222,367)** | |
| **FUND BALANCE** | | | | | |
| **Beginning Balance, 7/1/2024** | | **$ 101,065,557** | **$ 101,065,557** | **$ -** | |
| **Audit Adjustment/Other Restatements** | | **$ -** | **$ -** | **$ -** | |
| **Adjusted Beginning Balance, 7/1/2024** | | **$ 101,065,557** | **$ 101,065,557** | **$ -** | |
| **Ending Fund Balance, 6/30/2025** | | **$ 60,331,199** | **$ 60,108,832** | **$ (222,367)** | |

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

| Description | Object Codes | 2024-25 First Interim Combined | 2024-25 Second Interim Combined | Change = Positive (Negative) Combined |
|---|---|---|---|---|
| **REVENUES** | | | | |
| LCFF Sources | 8010-8099 | $ 337,694,040 | $ 337,694,040 | $ - |
| Federal Revenue | 8100-8299 | $ 36,747,970 | $ 36,892,069 | $ 144,099 |
| Other State Revenue | 8300-8599 | $ 96,071,643 | $ 94,363,584 | $ (1,708,059) |
| Other Local Revenue | 8600-8799 | $ 26,704,451 | $ 33,036,473 | $ 6,332,022 |
| **TOTAL REVENUES** | | **$ 497,218,104** | **$ 501,986,166** | **$ 4,768,062** |
| **EXPENDITURES and OTHER FINANCING** | | | | |
| Certificated Salaries | 1000-1999 | $ 185,767,538 | $ 186,012,517 | $ 244,979 |
| Classified Salaries | 2000-2999 | $ 83,202,293 | $ 83,899,614 | $ 697,321 |
| Employee Benefits | 3000-3999 | $ 143,575,890 | $ 143,688,353 | $ 112,463 |
| Books and Supplies | 4000-4999 | $ 22,481,292 | $ 20,760,328 | $ (1,720,964) |
| Services and Other Operating Expenditures | 5000-5999 | $ 117,993,694 | $ 125,166,872 | $ 7,173,178 |
| Capital Outlay | 6000-6999 | $ 680,857 | $ 862,300 | $ 181,443 |
| Other Outgo | 7100-7299 | $ 2,716,360 | $ 2,716,360 | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ (1,682,930) | $ (1,663,189) | $ 19,741 |
| Interfund Transfers | | $ (11,499,312) | $ (11,499,312) | $ - |
| Contributions | 8980-8999 | $ - | $ - | $ - |
| **TOTAL EXPENDITURES and OTHER FINANCING** | | **$ 543,235,682** | **$ 549,943,843** | **$ 6,708,161** |
| **Net Increase/(Decrease) in Fund Balance** | | **$ (46,017,578)** | **$ (47,957,677)** | **$ (1,940,099)** |
| **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** | | **$ 80,279,951** | **$ 77,306,545** | **$ (2,973,406)** |

# Section 3

## Second 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: _____ Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 26, 2025 Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: David Hart Telephone: 510-231-1170

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

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

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

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 | | | |
| 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 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 337,694,040.00 | 242,148,270.83 | 337,694,040.00 | 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 | 9,784,509.00 | 9,973,698.00 | 5,235,683.89 | 9,973,698.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,561,167.00 | 5,766,839.00 | 4,873,582.01 | 7,466,839.00 | 1,700,000.00 | 29.5% |
| 5) TOTAL, REVENUES | | | 352,934,089.00 | 353,434,577.00 | 252,257,536.73 | 355,134,577.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 120,670,967.00 | 115,800,761.00 | 66,562,880.26 | 116,753,368.00 | (952,607.00) | -0.8% |
| 2) Classified Salaries | | 2000-2999 | 40,545,605.00 | 38,537,994.00 | 23,439,728.40 | 38,762,566.00 | (224,572.00) | -0.6% |
| 3) Employee Benefits | | 3000-3999 | 78,459,818.00 | 75,100,360.00 | 43,084,219.19 | 74,515,731.00 | 584,629.00 | 0.8% |
| 4) Books and Supplies | | 4000-4999 | 5,113,778.00 | 3,536,074.00 | 954,146.20 | 4,415,391.00 | (879,317.00) | -24.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 37,337,676.00 | 39,494,799.00 | 18,279,000.22 | 40,906,810.00 | (1,412,011.00) | -3.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 7,000.00 | (7,000.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>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) | (9,513,077.00) | (975,618.64) | (9,486,403.00) | (26,674.00) | 0.3% |
| 9) TOTAL, EXPENDITURES | | | 276,642,783.00 | 263,413,271.00 | 151,754,674.13 | 266,330,823.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 76,291,306.00 | 90,021,306.00 | 100,502,862.60 | 88,803,754.00 | | |
| **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) | (106,803,838.00) | 0.00 | (107,304,018.00) | (500,180.00) | 0.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (80,906,526.00) | (95,304,526.00) | 0.00 | (95,804,706.00) | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (4,615,220.00) | (5,283,220.00) | 100,502,862.60 | (7,000,952.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 28,572,623.37 | 24,198,665.09 | | 24,198,665.09 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 28,572,623.37 | 24,198,665.09 | | 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 | 24,198,665.09 | | 24,198,665.09 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,957,403.37 | 18,915,445.09 | | 17,197,713.09 | | |
| 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 | 972,445.65 | 1,973,395.14 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 15,277,892.37 | 16,642,049.95 | | 16,897,713.09 | | |
| Unassigned/Unappropriated Amount | | 9790 | 7,407,065.35 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 166,101,828.00 | 171,978,339.00 | 103,300,649.65 | 171,978,339.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 56,491,616.00 | 45,701,686.00 | 23,895,239.00 | 45,701,686.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 546,159.00 | 542,033.00 | 271,811.01 | 542,033.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 3,825.00 | 3,829.00 | 3,947.04 | 3,829.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 88,411,543.00 | 90,372,847.00 | 86,399,644.24 | 90,372,847.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,980,191.00 | 3,934,040.00 | 3,689,492.60 | 3,934,040.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 6,980,084.00 | 5,544,940.00 | 4,190,071.29 | 5,544,940.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 19,988,326.00 | 21,091,914.00 | 21,091,914.00 | 21,091,914.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 20,017,506.00 | 23,823,113.00 | 10,585,707.54 | 23,823,113.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 362,521,078.00 | 362,992,741.00 | 253,428,476.37 | 362,992,741.00 | 0.00 | 0.0% |
| 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) | (25,298,701.00) | (11,280,205.54) | (25,298,701.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 337,588,413.00 | 337,694,040.00 | 242,148,270.83 | 337,694,040.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| 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 | 1,146,456.00 | 1,146,456.00 | 1,146,456.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 4,348,359.00 | 4,391,092.00 | 1,544,168.64 | 4,391,092.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 4,436,150.00 | 4,436,150.00 | 2,545,059.25 | 4,436,150.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 9,784,509.00 | 9,973,698.00 | 5,235,683.89 | 9,973,698.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 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 | 224,443.61 | 340,167.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,200,000.00 | 3,200,000.00 | 2,144,001.90 | 3,700,000.00 | 500,000.00 | 15.6% |
| 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 | 2,226,672.00 | 2,505,136.50 | 3,426,672.00 | 1,200,000.00 | 53.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,561,167.00 | 5,766,839.00 | 4,873,582.01 | 7,466,839.00 | 1,700,000.00 | 29.5% |
| TOTAL, REVENUES | | | 352,934,089.00 | 353,434,577.00 | 252,257,536.73 | 355,134,577.00 | 1,700,000.00 | 0.5% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 92,677,619.00 | 92,327,128.00 | 52,685,787.50 | 93,005,600.00 | (678,472.00) | -0.7% |
| Certificated Pupil Support Salaries | | 1200 | 6,066,006.00 | 6,516,423.00 | 3,650,709.39 | 6,685,455.00 | (169,032.00) | -2.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 18,024,431.00 | 13,189,314.00 | 8,357,323.62 | 13,289,848.00 | (100,534.00) | -0.8% |
| Other Certificated Salaries | | 1900 | 3,902,911.00 | 3,767,896.00 | 1,869,059.75 | 3,772,465.00 | (4,569.00) | -0.1% |
| TOTAL, CERTIFICATED SALARIES | | | 120,670,967.00 | 115,800,761.00 | 66,562,880.26 | 116,753,368.00 | (952,607.00) | -0.8% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,442,732.00 | 1,670,445.00 | 796,003.66 | 2,711,225.00 | (1,040,780.00) | -62.3% |
| Classified Support Salaries | | 2200 | 15,444,172.00 | 13,901,051.00 | 8,832,235.43 | 13,370,271.00 | 530,780.00 | 3.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 5,411,633.00 | 5,654,642.00 | 3,297,196.41 | 5,551,688.00 | 102,954.00 | 1.8% |
| Clerical, Technical and Office Salaries | | 2400 | 14,456,152.00 | 13,585,993.00 | 8,423,656.19 | 13,484,876.00 | 101,117.00 | 0.7% |
| Other Classified Salaries | | 2900 | 3,790,916.00 | 3,725,863.00 | 2,090,636.71 | 3,644,506.00 | 81,357.00 | 2.2% |
| TOTAL, CLASSIFIED SALARIES | | | 40,545,605.00 | 38,537,994.00 | 23,439,728.40 | 38,762,566.00 | (224,572.00) | -0.6% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 22,473,829.00 | 21,208,386.00 | 11,996,487.77 | 21,130,537.00 | 77,849.00 | 0.4% |
| PERS | | 3201-3202 | 10,217,859.00 | 10,013,762.00 | 5,742,791.94 | 9,621,959.00 | 391,803.00 | 3.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,536,863.00 | 4,606,715.00 | 2,674,942.91 | 4,508,954.00 | 97,761.00 | 2.1% |
| Health and Welfare Benefits | | 3401-3402 | 24,431,178.00 | 22,683,992.00 | 13,487,601.46 | 23,488,770.00 | (804,778.00) | -3.5% |
| Unemployment Insurance | | 3501-3502 | 74,767.00 | 79,888.00 | 48,058.09 | 82,801.00 | (2,913.00) | -3.6% |
| Workers' Compensation | | 3601-3602 | 4,301,932.00 | 5,086,428.00 | 2,724,120.90 | 4,618,182.00 | 468,246.00 | 9.2% |
| OPEB, Allocated | | 3701-3702 | 11,690,247.00 | 10,659,979.00 | 5,956,706.60 | 10,318,008.00 | 341,971.00 | 3.2% |
| 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 | 761,210.00 | 453,509.52 | 746,520.00 | 14,690.00 | 1.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 78,459,818.00 | 75,100,360.00 | 43,084,219.19 | 74,515,731.00 | 584,629.00 | 0.8% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 1,410.00 | (1,410.00) | New |
| Books and Other Reference Materials | | 4200 | 7,000.00 | 0.00 | 616.59 | 4,500.00 | (4,500.00) | New |
| Materials and Supplies | | 4300 | 4,623,278.00 | 3,257,198.00 | 928,952.17 | 3,129,728.00 | 127,470.00 | 3.9% |
| Noncapitalized Equipment | | 4400 | 483,500.00 | 278,876.00 | 24,577.44 | 1,279,753.00 | (1,000,877.00) | -358.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,113,778.00 | 3,536,074.00 | 954,146.20 | 4,415,391.00 | (879,317.00) | -24.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 510,000.00 | 1,028,802.00 | 19,548.61 | 1,047,070.00 | (18,268.00) | -1.8% |
| Travel and Conferences | | 5200 | 119,700.00 | 196,796.00 | 81,712.98 | 210,396.00 | (13,600.00) | -6.9% |
| Dues and Memberships | | 5300 | 80,150.00 | 76,830.00 | 69,274.00 | 76,080.00 | 750.00 | 1.0% |
| Insurance | | 5400-5450 | 3,838,606.00 | 4,477,736.00 | 0.00 | 4,477,736.00 | 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 | 8,116,000.00 | 8,118,657.00 | 5,367,786.25 | 8,122,839.00 | (4,182.00) | -0.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,167,700.00 | 1,429,475.00 | 955,943.06 | 1,604,620.00 | (175,145.00) | -12.3% |
| 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 | 7,960.00 | 11,059.50 | 12,942.00 | (4,982.00) | -62.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 22,303,620.00 | 22,970,593.00 | 11,261,859.80 | 24,308,577.00 | (1,337,984.00) | -5.8% |
| Communications | | 5900 | 1,201,900.00 | 1,187,950.00 | 511,816.02 | 1,046,550.00 | 141,400.00 | 11.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 37,337,676.00 | 39,494,799.00 | 18,279,000.22 | 40,906,810.00 | (1,412,011.00) | -3.6% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 7,000.00 | (7,000.00) | 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 | 7,000.00 | (7,000.00) | New |
| **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% |
| 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) | | | 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) | (7,830,147.00) | (975,618.64) | (7,823,214.00) | (6,933.00) | 0.1% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,788,902.00) | (1,682,930.00) | 0.00 | (1,663,189.00) | (19,741.00) | 1.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (5,941,421.00) | (9,513,077.00) | (975,618.64) | (9,486,403.00) | (26,674.00) | 0.3% |
| TOTAL, EXPENDITURES | | | 276,642,783.00 | 263,413,271.00 | 151,754,674.13 | 266,330,823.00 | (2,917,552.00) | -1.1% |
| **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) | (106,803,838.00) | 0.00 | (107,304,018.00) | (500,180.00) | 0.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (92,405,838.00) | (106,803,838.00) | 0.00 | (107,304,018.00) | (500,180.00) | 0.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (80,906,526.00) | (95,304,526.00) | 0.00 | (95,804,706.00) | (500,180.00) | 0.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **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 | 36,747,970.00 | 18,303,554.42 | 36,892,069.00 | 144,099.00 | 0.4% |
| 3) Other State Revenue | | 8300-8599 | 81,865,532.00 | 86,097,945.00 | 39,586,127.71 | 84,389,886.00 | (1,708,059.00) | -2.0% |
| 4) Other Local Revenue | | 8600-8799 | 18,008,207.00 | 20,937,612.00 | 22,538,880.20 | 25,569,634.00 | 4,632,022.00 | 22.1% |
| 5) TOTAL, REVENUES | | | 131,148,598.00 | 143,783,527.00 | 80,428,562.33 | 146,851,589.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 57,680,670.00 | 69,966,777.00 | 33,688,592.08 | 69,259,149.00 | 707,628.00 | 1.0% |
| 2) Classified Salaries | | 2000-2999 | 40,483,794.00 | 44,664,299.00 | 23,339,450.26 | 45,137,048.00 | (472,749.00) | -1.1% |
| 3) Employee Benefits | | 3000-3999 | 63,785,061.00 | 68,475,530.00 | 24,738,497.23 | 69,172,622.00 | (697,092.00) | -1.0% |
| 4) Books and Supplies | | 4000-4999 | 17,969,029.00 | 18,945,218.00 | 2,577,625.67 | 16,344,937.00 | 2,600,281.00 | 13.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 45,881,238.00 | 78,498,895.00 | 26,899,013.51 | 84,260,062.00 | (5,761,167.00) | -7.3% |
| 6) Capital Outlay | | 6000-6999 | 400,000.00 | 680,857.00 | 643,419.89 | 855,300.00 | (174,443.00) | -25.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>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 | 7,830,147.00 | 975,618.64 | 7,823,214.00 | 6,933.00 | 0.1% |
| 9) TOTAL, EXPENDITURES | | | 232,612,311.00 | 291,321,723.00 | 112,862,217.28 | 295,112,332.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (101,463,713.00) | (147,538,196.00) | (32,433,654.95) | (148,260,743.00) | | |
| **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 | 106,803,838.00 | 0.00 | 107,304,018.00 | 500,180.00 | 0.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 92,405,838.00 | 106,803,838.00 | 0.00 | 107,304,018.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (9,057,875.00) | (40,734,358.00) | (32,433,654.95) | (40,956,725.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 97,724,906.48 | 101,065,557.18 | | 101,065,557.18 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 97,724,906.48 | 101,065,557.18 | | 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 | 101,065,557.18 | | 101,065,557.18 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 88,667,031.48 | 60,331,199.18 | | 60,108,832.18 | | |
| 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 | 60,331,199.31 | | 60,108,832.31 | | |

| 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) | (.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 | 7,045,426.00 | 196,688.00 | 6,965,951.00 | (79,475.00) | -1.1% |
| Special Education Discretionary Grants | | 8182 | 749,351.00 | 753,061.00 | 0.00 | 754,894.00 | 1,833.00 | 0.2% |
| 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 | 11,946,473.00 | 7,549,658.65 | 11,946,473.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 1,056,272.00 | 2,244,814.00 | 156,499.37 | 2,466,555.00 | 221,741.00 | 9.9% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 19,282.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 998,107.00 | 998,107.00 | 66,789.00 | 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 | 3,351,194.00 | 768,808.92 | 3,351,194.00 | 0.00 | 0.0% |
| 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 | 10,081,569.00 | 9,545,828.48 | 10,081,569.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 31,274,859.00 | 36,747,970.00 | 18,303,554.42 | 36,892,069.00 | 144,099.00 | 0.4% |
| **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 | 13,910,424.10 | 24,365,584.00 | 70.00 | 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 | 110,744.04 | 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 | 5,016,934.00 | 0.00 | 5,016,934.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 1,783,117.00 | 2,057,366.00 | 1,897,066.46 | 2,057,366.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 | 53,158,131.00 | 23,667,893.11 | 51,450,002.00 | (1,708,129.00) | -3.2% |
| TOTAL, OTHER STATE REVENUE | | | 81,865,532.00 | 86,097,945.00 | 39,586,127.71 | 84,389,886.00 | (1,708,059.00) | -2.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 10,141,061.00 | 10,081,220.69 | 10,141,061.00 | 0.00 | 0.0% |
| Other | | 8622 | 5,600,000.00 | 5,600,000.00 | 5,631,964.12 | 5,631,964.00 | 31,964.00 | 0.6% |
| 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 | 440,051.00 | 154,220.21 | 526,170.00 | 86,119.00 | 19.6% |
| 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 | 4,756,500.00 | 6,671,475.18 | 9,270,439.00 | 4,513,939.00 | 94.9% |
| 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 | 20,937,612.00 | 22,538,880.20 | 25,569,634.00 | 4,632,022.00 | 22.1% |
| TOTAL, REVENUES | | | 131,148,598.00 | 143,783,527.00 | 80,428,562.33 | 146,851,589.00 | 3,068,062.00 | 2.1% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 43,443,260.00 | 50,162,591.00 | 24,429,873.37 | 49,353,532.00 | 809,059.00 | 1.6% |
| Certificated Pupil Support Salaries | | 1200 | 7,458,656.00 | 8,595,029.00 | 4,802,791.19 | 8,658,175.00 | (63,146.00) | -0.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,504,363.00 | 6,328,283.00 | 2,289,373.20 | 6,458,147.00 | (129,864.00) | -2.1% |
| Other Certificated Salaries | | 1900 | 4,274,391.00 | 4,880,874.00 | 2,166,554.32 | 4,789,295.00 | 91,579.00 | 1.9% |
| TOTAL, CERTIFICATED SALARIES | | | 57,680,670.00 | 69,966,777.00 | 33,688,592.08 | 69,259,149.00 | 707,628.00 | 1.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 21,004,854.00 | 19,581,366.00 | 10,857,176.46 | 20,208,885.00 | (627,519.00) | -3.2% |
| Classified Support Salaries | | 2200 | 11,433,357.00 | 14,634,558.00 | 7,479,337.89 | 14,679,988.00 | (45,430.00) | -0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,650,684.00 | 1,925,449.00 | 921,023.10 | 1,703,435.00 | 222,014.00 | 11.5% |
| Clerical, Technical and Office Salaries | | 2400 | 2,488,280.00 | 4,620,738.00 | 2,227,481.55 | 4,659,669.00 | (38,931.00) | -0.8% |
| Other Classified Salaries | | 2900 | 3,906,619.00 | 3,902,188.00 | 1,854,431.26 | 3,885,071.00 | 17,117.00 | 0.4% |
| TOTAL, CLASSIFIED SALARIES | | | 40,483,794.00 | 44,664,299.00 | 23,339,450.26 | 45,137,048.00 | (472,749.00) | -1.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 26,134,596.00 | 27,536,691.00 | 5,405,844.61 | 27,667,745.00 | (131,054.00) | -0.5% |
| PERS | | 3201-3202 | 10,526,990.00 | 10,590,242.00 | 5,078,881.16 | 10,709,636.00 | (119,394.00) | -1.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,902,559.00 | 4,314,972.00 | 2,246,657.31 | 4,412,977.00 | (98,005.00) | -2.3% |
| Health and Welfare Benefits | | 3401-3402 | 13,800,482.00 | 15,034,844.00 | 6,941,000.28 | 15,500,979.00 | (466,135.00) | -3.1% |
| Unemployment Insurance | | 3501-3502 | 47,648.00 | 65,639.00 | 30,182.33 | 62,040.00 | 3,599.00 | 5.5% |
| Workers' Compensation | | 3601-3602 | 2,628,619.00 | 3,418,399.00 | 1,725,834.66 | 3,372,372.00 | 46,027.00 | 1.3% |
| OPEB, Allocated | | 3701-3702 | 6,416,433.00 | 7,118,220.00 | 3,112,462.41 | 7,039,856.00 | 78,364.00 | 1.1% |
| 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 | 396,523.00 | 197,634.47 | 407,017.00 | (10,494.00) | -2.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 63,785,061.00 | 68,475,530.00 | 24,738,497.23 | 69,172,622.00 | (697,092.00) | -1.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,554,742.00 | 1,154,742.00 | 264,697.76 | 834,742.00 | 320,000.00 | 27.7% |
| Books and Other Reference Materials | | 4200 | 150,000.00 | 263,867.00 | 145,502.13 | 266,067.00 | (2,200.00) | -0.8% |
| Materials and Supplies | | 4300 | 16,093,521.00 | 17,132,860.00 | 1,975,794.66 | 14,752,842.00 | 2,380,018.00 | 13.9% |
| Noncapitalized Equipment | | 4400 | 170,766.00 | 393,749.00 | 191,631.12 | 491,286.00 | (97,537.00) | -24.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 17,969,029.00 | 18,945,218.00 | 2,577,625.67 | 16,344,937.00 | 2,600,281.00 | 13.7% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 16,829,560.00 | 22,268,952.00 | 6,547,342.36 | 26,206,504.00 | (3,937,552.00) | -17.7% |
| Travel and Conferences | | 5200 | 533,493.00 | 1,180,112.00 | 246,678.83 | 1,144,814.00 | 35,298.00 | 3.0% |
| Dues and Memberships | | 5300 | 26,300.00 | 116,993.00 | 44,732.24 | 122,310.00 | (5,317.00) | -4.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| 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 | 3,971,814.00 | 2,135,881.66 | 4,219,179.00 | (247,365.00) | -6.2% |
| 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 | 69,387.00 | 70,060.72 | 121,007.00 | (51,620.00) | -74.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 25,452,873.00 | 50,890,993.00 | 17,853,845.53 | 52,445,368.00 | (1,554,375.00) | -3.1% |
| Communications | | 5900 | 0.00 | 644.00 | 472.17 | 880.00 | (236.00) | -36.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 45,881,238.00 | 78,498,895.00 | 26,899,013.51 | 84,260,062.00 | (5,761,167.00) | -7.3% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 2,598.00 | 0.00 | 0.00 | 2,598.00 | 100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 300,000.00 | 549,778.00 | 458,714.70 | 576,968.00 | (27,190.00) | -4.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 100,000.00 | 128,481.00 | 184,705.19 | 278,332.00 | (149,851.00) | -116.6% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 400,000.00 | 680,857.00 | 643,419.89 | 855,300.00 | (174,443.00) | -25.6% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 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 | 7,830,147.00 | 975,618.64 | 7,823,214.00 | 6,933.00 | 0.1% |
| 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 | 7,830,147.00 | 975,618.64 | 7,823,214.00 | 6,933.00 | 0.1% |
| TOTAL, EXPENDITURES | | | 232,612,311.00 | 291,321,723.00 | 112,862,217.28 | 295,112,332.00 | (3,790,609.00) | -1.3% |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 92,405,838.00 | 106,803,838.00 | 0.00 | 107,304,018.00 | 500,180.00 | 0.5% |
| 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 | 106,803,838.00 | 0.00 | 107,304,018.00 | 500,180.00 | 0.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 92,405,838.00 | 106,803,838.00 | 0.00 | 107,304,018.00 | (500,180.00) | -0.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 337,588,413.00 | 337,694,040.00 | 242,148,270.83 | 337,694,040.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 31,274,859.00 | 36,747,970.00 | 18,303,554.42 | 36,892,069.00 | 144,099.00 | 0.4% |
| 3) Other State Revenue | | 8300-8599 | 91,650,041.00 | 96,071,643.00 | 44,821,811.60 | 94,363,584.00 | (1,708,059.00) | -1.8% |
| 4) Other Local Revenue | | 8600-8799 | 23,569,374.00 | 26,704,451.00 | 27,412,462.21 | 33,036,473.00 | 6,332,022.00 | 23.7% |
| 5) TOTAL, REVENUES | | | 484,082,687.00 | 497,218,104.00 | 332,686,099.06 | 501,986,166.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 178,351,637.00 | 185,767,538.00 | 100,251,472.34 | 186,012,517.00 | (244,979.00) | -0.1% |
| 2) Classified Salaries | | 2000-2999 | 81,029,399.00 | 83,202,293.00 | 46,779,178.66 | 83,899,614.00 | (697,321.00) | -0.8% |
| 3) Employee Benefits | | 3000-3999 | 142,244,879.00 | 143,575,890.00 | 67,822,716.42 | 143,688,353.00 | (112,463.00) | -0.1% |
| 4) Books and Supplies | | 4000-4999 | 23,082,807.00 | 22,481,292.00 | 3,531,771.87 | 20,760,328.00 | 1,720,964.00 | 7.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 83,218,914.00 | 117,993,694.00 | 45,178,013.73 | 125,166,872.00 | (7,173,178.00) | -6.1% |
| 6) Capital Outlay | | 6000-6999 | 400,000.00 | 680,857.00 | 643,419.89 | 862,300.00 | (181,443.00) | -26.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>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) | (1,682,930.00) | 0.00 | (1,663,189.00) | (19,741.00) | 1.2% |
| 9) TOTAL, EXPENDITURES | | | 509,255,094.00 | 554,734,994.00 | 264,616,891.41 | 561,443,155.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (25,172,407.00) | (57,516,890.00) | 68,069,207.65 | (59,456,989.00) | | |
| **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) | (46,017,578.00) | 68,069,207.65 | (47,957,677.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 126,297,529.85 | 125,264,222.27 | | 125,264,222.27 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 126,297,529.85 | 125,264,222.27 | | 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 | 125,264,222.27 | | 125,264,222.27 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 112,624,434.85 | 79,246,644.27 | | 77,306,545.27 | | |
| 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 | 60,331,199.31 | | 60,108,832.31 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 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) |
|---|---|---|---|---|---|---|---|---|
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 972,445.65 | 1,973,395.14 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 15,277,892.37 | 16,642,049.95 | | 16,897,713.09 | | |
| Unassigned/Unappropriated Amount | | 9790 | 903,209.22 | (.13) | | (.13) | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 166,101,828.00 | 171,978,339.00 | 103,300,649.65 | 171,978,339.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 56,491,616.00 | 45,701,686.00 | 23,895,239.00 | 45,701,686.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 546,159.00 | 542,033.00 | 271,811.01 | 542,033.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 3,825.00 | 3,829.00 | 3,947.04 | 3,829.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 88,411,543.00 | 90,372,847.00 | 86,399,644.24 | 90,372,847.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 3,980,191.00 | 3,934,040.00 | 3,689,492.60 | 3,934,040.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 6,980,084.00 | 5,544,940.00 | 4,190,071.29 | 5,544,940.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 19,988,326.00 | 21,091,914.00 | 21,091,914.00 | 21,091,914.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 20,017,506.00 | 23,823,113.00 | 10,585,707.54 | 23,823,113.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 362,521,078.00 | 362,992,741.00 | 253,428,476.37 | 362,992,741.00 | 0.00 | 0.0% |
| 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) | (25,298,701.00) | (11,280,205.54) | (25,298,701.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 337,588,413.00 | 337,694,040.00 | 242,148,270.83 | 337,694,040.00 | 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 | 7,045,426.00 | 196,688.00 | 6,965,951.00 | (79,475.00) | -1.1% |
| Special Education Discretionary Grants | | 8182 | 749,351.00 | 753,061.00 | 0.00 | 754,894.00 | 1,833.00 | 0.2% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| 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 | 11,946,473.00 | 7,549,658.65 | 11,946,473.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 1,056,272.00 | 2,244,814.00 | 156,499.37 | 2,466,555.00 | 221,741.00 | 9.9% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 19,282.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 998,107.00 | 998,107.00 | 66,789.00 | 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 | 3,351,194.00 | 768,808.92 | 3,351,194.00 | 0.00 | 0.0% |
| 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 | 10,081,569.00 | 9,545,828.48 | 10,081,569.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 31,274,859.00 | 36,747,970.00 | 18,303,554.42 | 36,892,069.00 | 144,099.00 | 0.4% |
| **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 | 13,910,424.10 | 24,365,584.00 | 70.00 | 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 | 1,146,456.00 | 1,146,456.00 | 1,146,456.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 5,848,359.00 | 5,891,092.00 | 1,654,912.68 | 5,891,092.00 | 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 | 5,016,934.00 | 0.00 | 5,016,934.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 1,783,117.00 | 2,057,366.00 | 1,897,066.46 | 2,057,366.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 53,893,182.00 | 57,594,281.00 | 26,212,952.36 | 55,886,152.00 | (1,708,129.00) | -3.0% |
| TOTAL, OTHER STATE REVENUE | | | 91,650,041.00 | 96,071,643.00 | 44,821,811.60 | 94,363,584.00 | (1,708,059.00) | -1.8% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (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 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 | 10,141,061.00 | 10,081,220.69 | 10,141,061.00 | 0.00 | 0.0% |
| Other | | 8622 | 5,600,000.00 | 5,600,000.00 | 5,631,964.12 | 5,631,964.00 | 31,964.00 | 0.6% |
| 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 | 780,218.00 | 378,663.82 | 866,337.00 | 86,119.00 | 11.0% |
| Interest | | 8660 | 3,200,000.00 | 3,200,000.00 | 2,144,001.90 | 3,700,000.00 | 500,000.00 | 15.6% |
| 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 | 6,983,172.00 | 9,176,611.68 | 12,697,111.00 | 5,713,939.00 | 81.8% |
| 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% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (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 LOCAL REVENUE | | | 23,569,374.00 | 26,704,451.00 | 27,412,462.21 | 33,036,473.00 | 6,332,022.00 | 23.7% |
| TOTAL, REVENUES | | | 484,082,687.00 | 497,218,104.00 | 332,686,099.06 | 501,986,166.00 | 4,768,062.00 | 1.0% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 136,120,879.00 | 142,489,719.00 | 77,115,660.87 | 142,359,132.00 | 130,587.00 | 0.1% |
| Certificated Pupil Support Salaries | | 1200 | 13,524,662.00 | 15,111,452.00 | 8,453,500.58 | 15,343,630.00 | (232,178.00) | -1.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 20,528,794.00 | 19,517,597.00 | 10,646,696.82 | 19,747,995.00 | (230,398.00) | -1.2% |
| Other Certificated Salaries | | 1900 | 8,177,302.00 | 8,648,770.00 | 4,035,614.07 | 8,561,760.00 | 87,010.00 | 1.0% |
| TOTAL, CERTIFICATED SALARIES | | | 178,351,637.00 | 185,767,538.00 | 100,251,472.34 | 186,012,517.00 | (244,979.00) | -0.1% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 22,447,586.00 | 21,251,811.00 | 11,653,180.12 | 22,920,110.00 | (1,668,299.00) | -7.9% |
| Classified Support Salaries | | 2200 | 26,877,529.00 | 28,535,609.00 | 16,311,573.32 | 28,050,259.00 | 485,350.00 | 1.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 7,062,317.00 | 7,580,091.00 | 4,218,219.51 | 7,255,123.00 | 324,968.00 | 4.3% |
| Clerical, Technical and Office Salaries | | 2400 | 16,944,432.00 | 18,206,731.00 | 10,651,137.74 | 18,144,545.00 | 62,186.00 | 0.3% |
| Other Classified Salaries | | 2900 | 7,697,535.00 | 7,628,051.00 | 3,945,067.97 | 7,529,577.00 | 98,474.00 | 1.3% |
| TOTAL, CLASSIFIED SALARIES | | | 81,029,399.00 | 83,202,293.00 | 46,779,178.66 | 83,899,614.00 | (697,321.00) | -0.8% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 48,608,425.00 | 48,745,077.00 | 17,402,332.38 | 48,798,282.00 | (53,205.00) | -0.1% |
| PERS | | 3201-3202 | 20,744,849.00 | 20,604,004.00 | 10,821,673.10 | 20,331,595.00 | 272,409.00 | 1.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 8,439,422.00 | 8,921,687.00 | 4,921,600.22 | 8,921,931.00 | (244.00) | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 38,231,660.00 | 37,718,836.00 | 20,428,601.74 | 38,989,749.00 | (1,270,913.00) | -3.4% |
| Unemployment Insurance | | 3501-3502 | 122,415.00 | 145,527.00 | 78,240.42 | 144,841.00 | 686.00 | 0.5% |
| Workers' Compensation | | 3601-3602 | 6,930,551.00 | 8,504,827.00 | 4,449,955.56 | 7,990,554.00 | 514,273.00 | 6.0% |
| OPEB, Allocated | | 3701-3702 | 18,106,680.00 | 17,778,199.00 | 9,069,169.01 | 17,357,864.00 | 420,335.00 | 2.4% |
| 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 | 1,157,733.00 | 651,143.99 | 1,153,537.00 | 4,196.00 | 0.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 142,244,879.00 | 143,575,890.00 | 67,822,716.42 | 143,688,353.00 | (112,463.00) | -0.1% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,554,742.00 | 1,154,742.00 | 264,697.76 | 836,152.00 | 318,590.00 | 27.6% |
| Books and Other Reference Materials | | 4200 | 157,000.00 | 263,867.00 | 146,118.72 | 270,567.00 | (6,700.00) | -2.5% |
| Materials and Supplies | | 4300 | 20,716,799.00 | 20,390,058.00 | 2,904,746.83 | 17,882,570.00 | 2,507,488.00 | 12.3% |
| Noncapitalized Equipment | | 4400 | 654,266.00 | 672,625.00 | 216,208.56 | 1,771,039.00 | (1,098,414.00) | -163.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 23,082,807.00 | 22,481,292.00 | 3,531,771.87 | 20,760,328.00 | 1,720,964.00 | 7.7% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 17,339,560.00 | 23,297,754.00 | 6,566,890.97 | 27,253,574.00 | (3,955,820.00) | -17.0% |
| Travel and Conferences | | 5200 | 653,193.00 | 1,376,908.00 | 328,391.81 | 1,355,210.00 | 21,698.00 | 1.6% |
| Dues and Memberships | | 5300 | 106,450.00 | 193,823.00 | 114,006.24 | 198,390.00 | (4,567.00) | -2.4% |
| Insurance | | 5400-5450 | 3,838,606.00 | 4,477,736.00 | 0.00 | 4,477,736.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 8,116,000.00 | 8,118,657.00 | 5,367,786.25 | 8,122,839.00 | (4,182.00) | -0.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,205,212.00 | 5,401,289.00 | 3,091,824.72 | 5,823,799.00 | (422,510.00) | -7.8% |
| 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 | 77,347.00 | 81,120.22 | 133,949.00 | (56,602.00) | -73.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 47,756,493.00 | 73,861,586.00 | 29,115,705.33 | 76,753,945.00 | (2,892,359.00) | -3.9% |
| Communications | | 5900 | 1,201,900.00 | 1,188,594.00 | 512,288.19 | 1,047,430.00 | 141,164.00 | 11.9% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 83,218,914.00 | 117,993,694.00 | 45,178,013.73 | 125,166,872.00 | (7,173,178.00) | -6.1% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 2,598.00 | 0.00 | 0.00 | 2,598.00 | 100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 300,000.00 | 549,778.00 | 458,714.70 | 576,968.00 | (27,190.00) | -4.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 100,000.00 | 128,481.00 | 184,705.19 | 285,332.00 | (156,851.00) | -122.1% |
| 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 | 680,857.00 | 643,419.89 | 862,300.00 | (181,443.00) | -26.6% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 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% |
| 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) | (1,682,930.00) | 0.00 | (1,663,189.00) | (19,741.00) | 1.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,788,902.00) | (1,682,930.00) | 0.00 | (1,663,189.00) | (19,741.00) | 1.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| TOTAL, EXPENDITURES | | | 509,255,094.00 | 554,734,994.00 | 264,616,891.41 | 561,443,155.00 | (6,708,161.00) | -1.2% |
| **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 | 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% |
| 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 | 13,628,956.27 |
| 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 | 4,182,757.55 |
| 6500 | Special Education | 1,278,104.66 |
| 6546 | Mental Health-Related Services | 428,686.99 |
| 6547 | Special Education Early Intervention Preschool Grant | 4,628,943.35 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 5,217,633.74 |
| 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 | 7,572,578.96 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 1,873,964.66 |
| 9010 | Other Restricted Local | 14,421,461.32 |
| Total, Restricted Balance | | 60,108,832.31 |

| 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 | 1,535,104.45 | | 1,535,104.45 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,503,081.52 | 1,535,104.45 | | 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 | 1,535,104.45 | | 1,535,104.45 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,693,081.52 | 1,725,104.45 | | 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 | 1,725,104.45 | | 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 | 440,540.00 | 42,062.00 | 440,540.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,235,309.00 | 3,486,793.00 | 1,915,244.00 | 3,486,793.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 152,500.00 | 211,744.00 | 134,599.83 | 226,744.00 | 15,000.00 | 7.1% |
| 5) TOTAL, REVENUES | | | 3,716,378.00 | 4,139,077.00 | 2,091,905.83 | 4,154,077.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,468,289.00 | 2,015,348.00 | 1,094,421.56 | 2,109,302.00 | (93,954.00) | -4.7% |
| 2) Classified Salaries | | 2000-2999 | 892,135.00 | 964,113.00 | 497,968.74 | 979,021.00 | (14,908.00) | -1.5% |
| 3) Employee Benefits | | 3000-3999 | 989,571.00 | 1,200,818.00 | 531,613.72 | 1,154,690.00 | 46,128.00 | 3.8% |
| 4) Books and Supplies | | 4000-4999 | 159,569.00 | 203,478.00 | 15,185.76 | 200,830.00 | 2,648.00 | 1.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 221,147.00 | 270,318.00 | 129,323.85 | 280,031.00 | (9,713.00) | -3.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 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 | 24,805.00 | 205,831.00 | 0.00 | 209,237.00 | (3,406.00) | -1.7% |
| 9) TOTAL, EXPENDITURES | | | 3,755,516.00 | 4,879,906.00 | 2,268,513.63 | 4,953,111.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (39,138.00) | (740,829.00) | (176,607.80) | (799,034.00) | | |
| **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) | (740,829.00) | (176,607.80) | (799,034.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,159,910.86 | 1,410,975.37 | | 1,410,975.37 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,159,910.86 | 1,410,975.37 | | 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 | 1,410,975.37 | | 1,410,975.37 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,120,772.86 | 670,146.37 | | 611,941.37 | | |
| 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 | 506,613.17 | | 435,070.17 | | |
| 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 | 163,533.20 | | 176,871.20 | | |
| 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 | 440,540.00 | 42,062.00 | 440,540.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 328,569.00 | 440,540.00 | 42,062.00 | 440,540.00 | 0.00 | 0.0% |
| **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 | 3,415,412.00 | 1,915,244.00 | 3,415,412.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 88,995.00 | 71,381.00 | 0.00 | 71,381.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,235,309.00 | 3,486,793.00 | 1,915,244.00 | 3,486,793.00 | 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 | 10,000.00 | 20,000.00 | 28,396.24 | 35,000.00 | 15,000.00 | 75.0% |
| 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 | 93,049.20 | 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 | 71,744.00 | 13,154.39 | 71,744.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 152,500.00 | 211,744.00 | 134,599.83 | 226,744.00 | 15,000.00 | 7.1% |
| TOTAL, REVENUES | | | 3,716,378.00 | 4,139,077.00 | 2,091,905.83 | 4,154,077.00 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 892,903.00 | 1,323,695.00 | 682,271.03 | 1,346,156.00 | (22,461.00) | -1.7% |
| Certificated Pupil Support Salaries | | 1200 | 11,705.00 | 46,154.00 | 32,982.57 | 44,900.00 | 1,254.00 | 2.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 361,227.00 | 353,522.00 | 127,837.70 | 353,529.00 | (7.00) | 0.0% |
| Other Certificated Salaries | | 1900 | 202,454.00 | 291,977.00 | 251,330.26 | 364,717.00 | (72,740.00) | -24.9% |
| TOTAL, CERTIFICATED SALARIES | | | 1,468,289.00 | 2,015,348.00 | 1,094,421.56 | 2,109,302.00 | (93,954.00) | -4.7% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 95,607.00 | 95,660.00 | 45,466.60 | 103,268.00 | (7,608.00) | -8.0% |
| Classified Support Salaries | | 2200 | 87,812.00 | 93,395.00 | 58,909.32 | 101,519.00 | (8,124.00) | -8.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 69,684.00 | 69,684.00 | 40,648.86 | 69,684.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 592,626.00 | 658,968.00 | 338,605.81 | 658,141.00 | 827.00 | 0.1% |
| Other Classified Salaries | | 2900 | 46,406.00 | 46,406.00 | 14,338.15 | 46,409.00 | (3.00) | 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 | 964,113.00 | 497,968.74 | 979,021.00 | (14,908.00) | -1.5% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 336,899.00 | 431,632.00 | 152,857.50 | 417,085.00 | 14,547.00 | 3.4% |
| PERS | | 3201-3202 | 207,307.00 | 228,567.00 | 110,916.35 | 221,452.00 | 7,115.00 | 3.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 88,984.00 | 110,494.00 | 53,573.49 | 108,538.00 | 1,956.00 | 1.8% |
| Health and Welfare Benefits | | 3401-3402 | 158,539.00 | 198,582.00 | 104,151.48 | 179,518.00 | 19,064.00 | 9.6% |
| Unemployment Insurance | | 3501-3502 | 1,149.00 | 1,667.00 | 790.55 | 1,615.00 | 52.00 | 3.1% |
| Workers' Compensation | | 3601-3602 | 62,652.00 | 91,087.00 | 46,851.35 | 91,014.00 | 73.00 | 0.1% |
| OPEB, Allocated | | 3701-3702 | 111,661.00 | 115,884.00 | 53,568.00 | 112,563.00 | 3,321.00 | 2.9% |
| 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 | 22,905.00 | 8,905.00 | 22,905.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 989,571.00 | 1,200,818.00 | 531,613.72 | 1,154,690.00 | 46,128.00 | 3.8% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,558.00 | 3,558.00 | 1,350.00 | 3,558.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 11,706.00 | 11,191.00 | 138.84 | 11,191.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 101,050.00 | 141,115.00 | 12,594.17 | 138,026.00 | 3,089.00 | 2.2% |
| Noncapitalized Equipment | | 4400 | 43,255.00 | 47,614.00 | 1,102.75 | 48,055.00 | (441.00) | -0.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 159,569.00 | 203,478.00 | 15,185.76 | 200,830.00 | 2,648.00 | 1.3% |
| **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 | 12,760.00 | 2,336.40 | 13,760.00 | (1,000.00) | -7.8% |
| 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 | 48,000.00 | 12,206.78 | 48,000.00 | 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 | 122,974.00 | 150,574.00 | 100,835.20 | 155,315.00 | (4,741.00) | -3.1% |
| Communications | | 5900 | 32,150.00 | 29,850.00 | 13,945.47 | 33,822.00 | (3,972.00) | -13.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 221,147.00 | 270,318.00 | 129,323.85 | 280,031.00 | (9,713.00) | -3.6% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 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 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| 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 | 205,831.00 | 0.00 | 209,237.00 | (3,406.00) | -1.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 24,805.00 | 205,831.00 | 0.00 | 209,237.00 | (3,406.00) | -1.7% |
| TOTAL, EXPENDITURES | | | 3,755,516.00 | 4,879,906.00 | 2,268,513.63 | 4,953,111.00 | | |
| **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 | 363,868.54 |
| 9010 | Other Restricted Local | 31,259.11 |
| Total, Restricted Balance | | 435,070.17 |

| 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 | 3,749,274.00 | 2,192,321.57 | 4,015,767.00 | 266,493.00 | 7.1% |
| 4) Other Local Revenue | | 8600-8799 | 1,500.00 | 29,009.00 | 58,858.24 | 29,139.00 | 130.00 | 0.4% |
| 5) TOTAL, REVENUES | | | 4,536,500.00 | 3,778,283.00 | 2,251,179.81 | 4,044,906.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,334,322.00 | 919,624.00 | 502,094.12 | 895,567.00 | 24,057.00 | 2.6% |
| 2) Classified Salaries | | 2000-2999 | 1,157,287.00 | 889,846.00 | 531,006.38 | 926,300.00 | (36,454.00) | -4.1% |
| 3) Employee Benefits | | 3000-3999 | 1,437,713.00 | 1,070,852.00 | 582,106.98 | 1,056,780.00 | 14,072.00 | 1.3% |
| 4) Books and Supplies | | 4000-4999 | 128,619.00 | 503,412.00 | 78,301.53 | 492,730.00 | 10,682.00 | 2.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 42,500.00 | 133,623.00 | 55,234.86 | 133,623.00 | 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 | 436,059.00 | 170,666.00 | 0.00 | 183,023.00 | (12,357.00) | -7.2% |
| 9) TOTAL, EXPENDITURES | | | 4,536,500.00 | 3,688,023.00 | 1,748,743.87 | 3,688,023.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 90,260.00 | 502,435.94 | 356,883.00 | | |
| **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 | 90,260.00 | 502,435.94 | 356,883.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 185,845.65 | 1,295,821.05 | | 1,295,821.05 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 185,845.65 | 1,295,821.05 | | 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 | 1,295,821.05 | | 1,295,821.05 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 185,845.65 | 1,386,081.05 | | 1,652,704.05 | | |
| 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 | 1,406,698.68 | | 1,673,321.68 | | |
| 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 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (20,617.63) | | (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 | 3,470,991.00 | 1,652,497.32 | 3,470,991.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 35,000.00 | 278,283.00 | 539,824.25 | 544,776.00 | 266,493.00 | 95.8% |
| TOTAL, OTHER STATE REVENUE | | | 4,535,000.00 | 3,749,274.00 | 2,192,321.57 | 4,015,767.00 | 266,493.00 | 7.1% |
| **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 | 29,009.00 | 58,728.10 | 29,009.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 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 | 0.00 | 130.14 | 130.00 | 130.00 | New |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,500.00 | 29,009.00 | 58,858.24 | 29,139.00 | 130.00 | 0.4% |
| TOTAL, REVENUES | | | 4,536,500.00 | 3,778,283.00 | 2,251,179.81 | 4,044,906.00 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,188,954.00 | 909,936.00 | 492,406.67 | 885,879.00 | 24,057.00 | 2.6% |
| 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 | 9,688.00 | 9,687.45 | 9,688.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,334,322.00 | 919,624.00 | 502,094.12 | 895,567.00 | 24,057.00 | 2.6% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 844,550.00 | 632,376.00 | 373,520.95 | 661,791.00 | (29,415.00) | -4.7% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 263,675.00 | 257,470.00 | 148,283.83 | 255,307.00 | 2,163.00 | 0.8% |
| Other Classified Salaries | | 2900 | 49,062.00 | 0.00 | 9,201.60 | 9,202.00 | (9,202.00) | New |
| TOTAL, CLASSIFIED SALARIES | | | 1,157,287.00 | 889,846.00 | 531,006.38 | 926,300.00 | (36,454.00) | -4.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 232,319.00 | 151,065.00 | 79,816.39 | 144,141.00 | 6,924.00 | 4.6% |
| PERS | | 3201-3202 | 312,632.00 | 270,327.00 | 151,321.99 | 275,392.00 | (5,065.00) | -1.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 113,388.00 | 85,428.00 | 48,723.93 | 87,289.00 | (1,861.00) | -2.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Health and Welfare Benefits | | 3401-3402 | 537,073.00 | 356,359.00 | 194,981.30 | 350,372.00 | 5,987.00 | 1.7% |
| Unemployment Insurance | | 3501-3502 | 1,205.00 | 905.00 | 481.89 | 897.00 | 8.00 | 0.9% |
| Workers' Compensation | | 3601-3602 | 67,336.00 | 56,875.00 | 30,551.47 | 51,934.00 | 4,941.00 | 8.7% |
| OPEB, Allocated | | 3701-3702 | 168,960.00 | 145,093.00 | 73,430.01 | 141,955.00 | 3,138.00 | 2.2% |
| 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 | 2,800.00 | 4,800.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,437,713.00 | 1,070,852.00 | 582,106.98 | 1,056,780.00 | 14,072.00 | 1.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 88,619.00 | 443,412.00 | 31,896.71 | 432,730.00 | 10,682.00 | 2.4% |
| Noncapitalized Equipment | | 4400 | 40,000.00 | 60,000.00 | 46,404.82 | 60,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 128,619.00 | 503,412.00 | 78,301.53 | 492,730.00 | 10,682.00 | 2.1% |
| **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 | 1,000.00 | 38,126.00 | 8,866.58 | 37,226.00 | 900.00 | 2.4% |
| 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 | 65,497.00 | 46,368.28 | 66,397.00 | (900.00) | -1.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 42,500.00 | 133,623.00 | 55,234.86 | 133,623.00 | 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% |
| 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 | 170,666.00 | 0.00 | 183,023.00 | (12,357.00) | -7.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 436,059.00 | 170,666.00 | 0.00 | 183,023.00 | (12,357.00) | -7.2% |
| TOTAL, EXPENDITURES | | | 4,536,500.00 | 3,688,023.00 | 1,748,743.87 | 3,688,023.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 5059 | Early Education: ARP California State Preschool Program One-time Stipend | .49 |
| 7810 | Other Restricted State | 1,673,189.79 |
| 9010 | Other Restricted Local | 131.40 |
| Total, Restricted Balance | | 1,673,321.68 |

| 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 | 7,661,786.33 | 14,206,649.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 8,732,456.00 | 8,124,096.00 | 4,743,673.30 | 8,124,096.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 107,500.00 | 507,750.00 | 535,789.50 | 607,750.00 | 100,000.00 | 19.7% |
| 5) TOTAL, REVENUES | | | 23,046,605.00 | 22,838,495.00 | 12,941,249.13 | 22,938,495.00 | | |
| **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 | 8,286,807.00 | 4,718,766.64 | 7,740,826.00 | 545,981.00 | 6.6% |
| 3) Employee Benefits | | 3000-3999 | 4,929,701.00 | 5,054,465.00 | 2,574,290.25 | 4,501,124.00 | 553,341.00 | 10.9% |
| 4) Books and Supplies | | 4000-4999 | 11,370,938.00 | 11,842,173.00 | 5,343,146.23 | 12,221,081.00 | (378,908.00) | -3.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,627,890.00 | 7,319,643.00 | 769,061.90 | 8,296,424.00 | (976,781.00) | -13.3% |
| 6) Capital Outlay | | 6000-6999 | 6,224,640.00 | 6,394,640.00 | 132,294.08 | 6,431,396.00 | (36,756.00) | -0.6% |
| 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 | 1,328,038.00 | 1,306,433.00 | 0.00 | 1,270,929.00 | 35,504.00 | 2.7% |
| 9) TOTAL, EXPENDITURES | | | 39,435,756.00 | 40,204,161.00 | 13,537,559.10 | 40,461,780.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (16,389,151.00) | (17,365,666.00) | (596,309.97) | (17,523,285.00) | | |
| **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) | (17,365,666.00) | (596,309.97) | (17,523,285.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,355,668.34 | 30,650,835.52 | | 30,650,835.52 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,355,668.34 | 30,650,835.52 | | 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 | 30,650,835.52 | | 30,650,835.52 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,966,517.34 | 13,285,169.52 | | 13,127,550.52 | | |
| 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 | 13,448,915.52 | | 13,291,296.52 | | |
| 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) | (163,746.00) | | (163,746.00) | | |
| **FEDERAL REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8220 | 11,276,649.00 | 11,276,649.00 | 5,909,543.81 | 11,276,649.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 2,930,000.00 | 2,930,000.00 | 1,752,242.52 | 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 | 7,661,786.33 | 14,206,649.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8520 | 8,732,456.00 | 8,100,000.00 | 4,743,673.30 | 8,100,000.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 24,096.00 | 0.00 | 24,096.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 8,732,456.00 | 8,124,096.00 | 4,743,673.30 | 8,124,096.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 7,500.00 | 7,500.00 | (816.75) | 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 | 500,000.00 | 536,356.25 | 600,000.00 | 100,000.00 | 20.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 100,000.00 | 250.00 | 250.00 | 250.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 107,500.00 | 507,750.00 | 535,789.50 | 607,750.00 | 100,000.00 | 19.7% |
| TOTAL, REVENUES | | | 23,046,605.00 | 22,838,495.00 | 12,941,249.13 | 22,938,495.00 | | |
| **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 | 7,692,192.00 | 4,389,569.91 | 7,199,230.00 | 492,962.00 | 6.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 309,987.00 | 303,488.00 | 177,034.13 | 303,488.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 268,312.00 | 291,127.00 | 152,162.60 | 238,108.00 | 53,019.00 | 18.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 7,954,549.00 | 8,286,807.00 | 4,718,766.64 | 7,740,826.00 | 545,981.00 | 6.6% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,021,273.00 | 1,954,699.00 | 990,639.00 | 1,723,578.00 | 231,121.00 | 11.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 633,628.00 | 617,077.00 | 352,995.95 | 579,979.00 | 37,098.00 | 6.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,236,223.00 | 1,381,555.00 | 707,435.08 | 1,263,561.00 | 117,994.00 | 8.5% |
| Unemployment Insurance | | 3501-3502 | 4,144.00 | 4,121.00 | 2,320.46 | 3,864.00 | 257.00 | 6.2% |
| Workers' Compensation | | 3601-3602 | 227,725.00 | 259,047.00 | 142,100.86 | 223,963.00 | 35,084.00 | 13.5% |
| OPEB, Allocated | | 3701-3702 | 753,408.00 | 787,356.00 | 349,838.90 | 657,369.00 | 129,987.00 | 16.5% |
| 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 | 50,610.00 | 28,960.00 | 48,810.00 | 1,800.00 | 3.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,929,701.00 | 5,054,465.00 | 2,574,290.25 | 4,501,124.00 | 553,341.00 | 10.9% |
| **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 | 924,559.00 | 210,499.64 | 474,485.00 | 450,074.00 | 48.7% |
| Noncapitalized Equipment | | 4400 | 100,000.00 | 328,400.00 | 129,988.51 | 338,038.00 | (9,638.00) | -2.9% |
| Food | | 4700 | 10,620,938.00 | 10,589,214.00 | 5,002,658.08 | 11,408,558.00 | (819,344.00) | -7.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 11,370,938.00 | 11,842,173.00 | 5,343,146.23 | 12,221,081.00 | (378,908.00) | -3.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,000.00 | 2,000.00 | 3,289.30 | 5,100.00 | (3,100.00) | -155.0% |
| 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 | 293,073.00 | 171,553.11 | 212,683.00 | 80,390.00 | 27.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 695,000.00 | 732,677.00 | 307,535.81 | 583,185.00 | 149,492.00 | 20.4% |
| 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) | (77,347.00) | (81,120.22) | (133,949.00) | 56,602.00 | -73.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,034,640.00 | 5,768,240.00 | 367,803.90 | 7,027,805.00 | (1,259,565.00) | -21.8% |
| Communications | | 5900 | 1,000.00 | 1,000.00 | 0.00 | 1,600.00 | (600.00) | -60.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,627,890.00 | 7,319,643.00 | 769,061.90 | 8,296,424.00 | (976,781.00) | -13.3% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 14,250.00 | 51,006.00 | 51,006.00 | (36,756.00) | -257.9% |
| Equipment | | 6400 | 6,224,640.00 | 6,380,390.00 | 81,288.08 | 6,380,390.00 | 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 | | | 6,224,640.00 | 6,394,640.00 | 132,294.08 | 6,431,396.00 | (36,756.00) | -0.6% |
| **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 | 1,306,433.00 | 0.00 | 1,270,929.00 | 35,504.00 | 2.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,328,038.00 | 1,306,433.00 | 0.00 | 1,270,929.00 | 35,504.00 | 2.7% |
| TOTAL, EXPENDITURES | | | 39,435,756.00 | 40,204,161.00 | 13,537,559.10 | 40,461,780.00 | | |
| **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) | 12,895,673.33 |
| 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 | | 13,291,296.52 |

| 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 | 500,000.00 | 805,104.85 | 1,000,000.00 | 500,000.00 | 100.0% |
| 5) TOTAL, REVENUES | | | 200,000.00 | 500,000.00 | 805,104.85 | 1,000,000.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 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 | 500,000.00 | 805,104.85 | 1,000,000.00 | | |
| **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) | (10,999,312.00) | 805,104.85 | (10,499,312.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 35,752,429.58 | 37,630,016.69 | | 37,630,016.69 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 35,752,429.58 | 37,630,016.69 | | 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 | 37,630,016.69 | | 37,630,016.69 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 24,453,117.58 | 26,630,704.69 | | 27,130,704.69 | | |
| 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 | 26,630,704.69 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 27,130,704.69 | | |
| 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 | 500,000.00 | 805,104.85 | 1,000,000.00 | 500,000.00 | 100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 200,000.00 | 500,000.00 | 805,104.85 | 1,000,000.00 | 500,000.00 | 100.0% |
| TOTAL, REVENUES | | | 200,000.00 | 500,000.00 | 805,104.85 | 1,000,000.00 | | |
| **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 | 3,000,000.00 | 5,163,485.67 | 5,800,000.00 | 2,800,000.00 | 93.3% |
| 5) TOTAL, REVENUES | | | 2,000,000.00 | 3,000,000.00 | 5,163,485.67 | 5,800,000.00 | | |
| **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 | 575,455.00 | 326,255.07 | 616,163.00 | (40,708.00) | -7.1% |
| 3) Employee Benefits | | 3000-3999 | 450,884.00 | 350,175.00 | 193,126.35 | 367,339.00 | (17,164.00) | -4.9% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 206,834.00 | 33,090.66 | 206,834.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 940,000.00 | 2,166,377.00 | 677,126.67 | 2,199,536.00 | (33,159.00) | -1.5% |
| 6) Capital Outlay | | 6000-6999 | 10,000.00 | 70,258,258.00 | 18,285,591.85 | 71,716,174.00 | (1,457,916.00) | -2.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,184,326.00 | 73,557,099.00 | 19,515,190.60 | 75,106,046.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (184,326.00) | (70,557,099.00) | (14,351,704.93) | (69,306,046.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 133,339.69 | 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 | 248,689,946.00 | 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 | 248,823,285.69 | 0.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (184,326.00) | (70,557,099.00) | 234,471,580.76 | (69,306,046.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 192,024,657.89 | 172,971,953.78 | | 172,971,953.78 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 192,024,657.89 | 172,971,953.78 | | 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 | 172,971,953.78 | | 172,971,953.78 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 191,840,331.89 | 102,414,854.78 | | 103,665,907.78 | | |
| 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 | 103,452,681.78 | | 104,703,734.78 | | |
| 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 | (2,358,338.57) | (1,037,827.00) | | (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 | 3,000,000.00 | 5,163,485.67 | 5,800,000.00 | 2,800,000.00 | 93.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 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 | 3,000,000.00 | 5,163,485.67 | 5,800,000.00 | 2,800,000.00 | 93.3% |
| TOTAL, REVENUES | | | 2,000,000.00 | 3,000,000.00 | 5,163,485.67 | 5,800,000.00 | | |
| **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 | 428,577.00 | 241,995.90 | 469,285.00 | (40,708.00) | -9.5% |
| Clerical, Technical and Office Salaries | | 2400 | 196,734.00 | 146,878.00 | 84,259.17 | 146,878.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 783,442.00 | 575,455.00 | 326,255.07 | 616,163.00 | (40,708.00) | -7.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 211,576.00 | 155,661.00 | 85,419.78 | 164,710.00 | (9,049.00) | -5.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 56,508.00 | 41,136.00 | 22,329.54 | 42,984.00 | (1,848.00) | -4.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Health and Welfare Benefits | | 3401-3402 | 133,507.00 | 99,110.00 | 55,235.89 | 103,130.00 | (4,020.00) | -4.1% |
| Unemployment Insurance | | 3501-3502 | 381.00 | 287.00 | 158.59 | 307.00 | (20.00) | -7.0% |
| Workers' Compensation | | 3601-3602 | 21,111.00 | 18,115.00 | 9,892.95 | 18,998.00 | (883.00) | -4.9% |
| OPEB, Allocated | | 3701-3702 | 27,801.00 | 35,866.00 | 20,089.60 | 37,210.00 | (1,344.00) | -3.7% |
| 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 | | | 450,884.00 | 350,175.00 | 193,126.35 | 367,339.00 | (17,164.00) | -4.9% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 71,515.00 | 4,304.97 | 71,515.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 135,319.00 | 28,785.69 | 135,319.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 206,834.00 | 33,090.66 | 206,834.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 527,572.00 | 263,024.27 | 527,572.00 | 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 | 940,000.00 | 1,638,805.00 | 414,102.40 | 1,671,964.00 | (33,159.00) | -2.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 940,000.00 | 2,166,377.00 | 677,126.67 | 2,199,536.00 | (33,159.00) | -1.5% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 352,982.00 | 135,750.16 | 352,982.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 10,000.00 | 69,229,740.00 | 17,748,724.67 | 70,687,656.00 | (1,457,916.00) | -2.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 675,536.00 | 401,117.02 | 675,536.00 | 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 | | | 10,000.00 | 70,258,258.00 | 18,285,591.85 | 71,716,174.00 | (1,457,916.00) | -2.1% |
| **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 | 73,557,099.00 | 19,515,190.60 | 75,106,046.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 133,339.69 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 133,339.69 | 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 | 248,689,946.00 | 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 | 248,689,946.00 | 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 | 248,823,285.69 | 0.00 | | |

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 9010 | Other Restricted Local | 104,703,734.78 |
| Total, Restricted Balance | | 104,703,734.78 |

| 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 | 1,250,000.00 | 1,217,649.49 | 1,350,000.00 | 100,000.00 | 8.0% |
| 5) TOTAL, REVENUES | | | 1,050,000.00 | 1,250,000.00 | 1,217,649.49 | 1,350,000.00 | | |
| **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 | 6,848.59 | 11,741.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 6,743.00 | 6,842.00 | 3,990.28 | 6,842.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 75,226.00 | 74,539.33 | 75,226.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 58,000.00 | 70,223.00 | 8,310.07 | 70,223.00 | 0.00 | 0.0% |
| 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 | 214,032.00 | 93,688.27 | 214,032.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 923,516.00 | 1,035,968.00 | 1,123,961.22 | 1,135,968.00 | | |
| **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 | 1,035,968.00 | 1,123,961.22 | 1,135,968.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,552,750.98 | 13,147,664.94 | | 13,147,664.94 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,552,750.98 | 13,147,664.94 | | 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 | 13,147,664.94 | | 13,147,664.94 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,476,266.98 | 14,183,632.94 | | 14,283,632.94 | | |
| 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 | 14,261,624.94 | | 14,361,624.94 | | |
| 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) | (77,992.00) | | (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 | 250,000.00 | 291,922.10 | 350,000.00 | 100,000.00 | 40.0% |
| 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 | 925,727.39 | 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 | 1,250,000.00 | 1,217,649.49 | 1,350,000.00 | 100,000.00 | 8.0% |
| TOTAL, REVENUES | | | 1,050,000.00 | 1,250,000.00 | 1,217,649.49 | 1,350,000.00 | | |
| **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 | 6,848.59 | 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 | 6,848.59 | 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 | 3,176.00 | 1,852.55 | 3,176.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 887.00 | 888.00 | 517.28 | 888.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,479.00 | 1,480.00 | 872.77 | 1,480.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 6.00 | 6.00 | 3.36 | 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 | 370.00 | 206.72 | 370.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 922.00 | 922.00 | 537.60 | 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 | 6,842.00 | 3,990.28 | 6,842.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 37,613.00 | 37,269.66 | 37,613.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 37,613.00 | 37,269.67 | 37,613.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 75,226.00 | 74,539.33 | 75,226.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 2,169.00 | 2,169.00 | 2,169.00 | 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 | 58,000.00 | 68,054.00 | 6,141.07 | 68,054.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 58,000.00 | 70,223.00 | 8,310.07 | 70,223.00 | 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 | 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 | 214,032.00 | 93,688.27 | 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% |

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

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 9010 | Other Restricted Local | 14,361,624.94 |
| Total, Restricted Balance | | 14,361,624.94 |

| 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 | 115,000.00 | 133,339.69 | 133,339.00 | 18,339.00 | 15.9% |
| 5) TOTAL, REVENUES | | | 100,000.00 | 115,000.00 | 133,339.69 | 133,339.00 | | |
| **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 | 115,000.00 | 133,339.69 | 133,339.00 | | |
| **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 | 133,339.69 | 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 | (133,339.69) | 0.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 100,000.00 | 115,000.00 | 0.00 | 133,339.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,502,442.14 | (4,755.00) | | (4,755.00) | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,502,442.14 | (4,755.00) | | (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 | (4,755.00) | | (4,755.00) | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,602,442.14 | 110,245.00 | | 128,584.00 | | |
| 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 | 115,000.00 | | 133,339.00 | | |
| 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 | (126,579.46) | (4,755.00) | | (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 | 115,000.00 | 133,339.69 | 133,339.00 | 18,339.00 | 15.9% |
| 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 | 115,000.00 | 133,339.69 | 133,339.00 | 18,339.00 | 15.9% |
| TOTAL, REVENUES | | | 100,000.00 | 115,000.00 | 133,339.69 | 133,339.00 | | |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 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) |
|---|---|---|---|---|---|---|---|---|
| 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 | 133,339.69 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 133,339.69 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| All Other 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 | (133,339.69) | 0.00 | | |

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 7710 | State School Facilities Projects | 133,339.00 |
| Total, Restricted Balance | | 133,339.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,100,000.00 | 3,500,000.00 | 3,251,619.82 | 3,600,000.00 | 100,000.00 | 2.9% |
| 5) TOTAL, REVENUES | | | 3,100,000.00 | 3,500,000.00 | 3,251,619.82 | 3,600,000.00 | | |
| **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 | 1,282.78 | 3,144.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 2,874.00 | 2,889.00 | 1,193.33 | 2,889.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 25,000.00 | 54,465.00 | 3,518.78 | 54,465.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,759,900.00 | 6,315,091.00 | 1,250,900.34 | 6,352,422.00 | (37,331.00) | -0.6% |
| 6) Capital Outlay | | 6000-6999 | 1,111,000.00 | 1,672,851.00 | 853,491.17 | 2,155,286.00 | (482,435.00) | -28.8% |
| 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 | 8,048,440.00 | 2,110,386.40 | 8,568,206.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (2,801,918.00) | (4,548,440.00) | 1,141,233.42 | (4,968,206.00) | | |
| **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) | (4,548,440.00) | 1,141,233.42 | (4,968,206.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 25,403,682.67 | 25,925,249.48 | | 25,925,249.48 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 25,403,682.67 | 25,925,249.48 | | 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 | 25,925,249.48 | | 25,925,249.48 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 22,601,764.67 | 21,376,809.48 | | 20,957,043.48 | | |
| 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 | 21,560,121.48 | | 21,140,355.48 | | |
| 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) | (183,312.00) | | (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 | 2,707,310.04 | 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 | 500,000.00 | 544,309.78 | 600,000.00 | 100,000.00 | 20.0% |
| 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 | 3,500,000.00 | 3,251,619.82 | 3,600,000.00 | 100,000.00 | 2.9% |
| TOTAL, REVENUES | | | 3,100,000.00 | 3,500,000.00 | 3,251,619.82 | 3,600,000.00 | | |
| **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 | 1,282.78 | 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 | 1,282.78 | 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 | 346.98 | 851.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 229.00 | 229.00 | 93.67 | 229.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,324.00 | 1,325.00 | 551.70 | 1,325.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 1.00 | 2.00 | .60 | 2.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 85.00 | 98.00 | 40.38 | 98.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 384.00 | 384.00 | 160.00 | 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 | 2,889.00 | 1,193.33 | 2,889.00 | 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 | 10,000.00 | 10,000.00 | 3,518.78 | 10,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 15,000.00 | 44,465.00 | 0.00 | 44,465.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 25,000.00 | 54,465.00 | 3,518.78 | 54,465.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| 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 | 2,224,106.00 | 674,560.04 | 2,261,437.00 | (37,331.00) | -1.7% |
| 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 | 4,090,885.00 | 576,340.30 | 4,090,885.00 | 0.00 | 0.0% |
| Communications | | 5900 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,759,900.00 | 6,315,091.00 | 1,250,900.34 | 6,352,422.00 | (37,331.00) | -0.6% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 480.00 | 0.00 | 480.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,111,000.00 | 1,492,454.00 | 788,841.17 | 1,974,889.00 | (482,435.00) | -32.3% |
| 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 | 179,917.00 | 64,650.00 | 179,917.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,111,000.00 | 1,672,851.00 | 853,491.17 | 2,155,286.00 | (482,435.00) | -28.8% |
| **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 | 8,048,440.00 | 2,110,386.40 | 8,568,206.00 | | |
| **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** | | | | | | | | |
| Proceeds | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Proceeds from 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 | 21,140,355.48 |
| Total, Restricted Balance | | 21,140,355.48 |

| 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 | 288,264.05 | 474,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 105,499,096.00 | 106,525,096.00 | 111,494,375.00 | 106,525,096.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 105,973,096.00 | 106,999,096.00 | 111,782,639.05 | 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 | 115,457,949.00 | 105,622,267.35 | 115,457,949.00 | 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 | | | 111,515,275.00 | 115,457,949.00 | 105,622,267.35 | 115,457,949.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (5,542,179.00) | (8,458,853.00) | 6,160,371.70 | (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 | 16,093,385.70 | 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 | 16,093,385.70 | 0.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (5,542,179.00) | (8,458,853.00) | 22,253,757.40 | (8,458,853.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 114,998,463.55 | 114,725,742.01 | | 114,725,742.01 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 114,998,463.55 | 114,725,742.01 | | 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 | 114,725,742.01 | | 114,725,742.01 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 109,456,284.55 | 106,266,889.01 | | 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 | 107,030,996.01 | | 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) | (764,107.00) | | (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 | 282,258.42 | 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 | 288,264.05 | 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 | 103,157,014.22 | 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 | 2,562,807.55 | 2,840,079.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 98,793,814.00 | 98,793,814.00 | 754,260.51 | 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 | 1,157,000.00 | 1,558,407.15 | 1,157,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 105,499,096.00 | 106,525,096.00 | 111,494,375.00 | 106,525,096.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 105,973,096.00 | 106,999,096.00 | 111,782,639.05 | 106,999,096.00 | | |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 64,380,204.00 | 68,322,878.00 | 44,223,529.05 | 68,322,878.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 47,135,071.00 | 47,135,071.00 | 61,398,738.30 | 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 | 115,457,949.00 | 105,622,267.35 | 115,457,949.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 111,515,275.00 | 115,457,949.00 | 105,622,267.35 | 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 | 16,093,385.70 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 16,093,385.70 | 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 | 16,093,385.70 | 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 | 0.00 | | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 940,230.43 | 0.00 | | 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 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 940,230.43 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 940,230.43 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **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 | 5,146,870.00 | (99,655.42) | 5,146,870.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 4,507,740.00 | 5,146,870.00 | (99,655.42) | 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 | 205,557.00 | 127,592.20 | 202,659.00 | 2,898.00 | 1.4% |
| 3) Employee Benefits | | 3000-3999 | 104,977.00 | 107,303.00 | 62,952.65 | 112,635.00 | (5,332.00) | -5.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 4,890,890.00 | 4,839,753.00 | 4,645,190.77 | 4,837,319.00 | 2,434.00 | 0.1% |
| 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 | 5,152,913.00 | 4,835,735.62 | 5,152,913.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)** | | | (683,522.00) | (6,043.00) | (4,935,391.04) | (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) | (6,043.00) | (4,935,391.04) | (6,043.00) | | |
| **F. NET POSITION** | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 471,447.76 | 6,043.97 | | 6,043.97 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 471,447.76 | 6,043.97 | | 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 | 6,043.97 | | 6,043.97 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | (212,074.24) | .97 | | .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) | .97 | | .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 | (99,655.42) | 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 | 5,136,870.00 | 0.00 | 5,136,870.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 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 | 5,146,870.00 | (99,655.42) | 5,146,870.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 4,507,740.00 | 5,146,870.00 | (99,655.42) | 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 | 142,950.00 | 91,071.59 | 140,052.00 | 2,898.00 | 2.0% |
| Clerical, Technical and Office Salaries | | 2400 | 62,607.00 | 62,607.00 | 36,520.61 | 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 | 205,557.00 | 127,592.20 | 202,659.00 | 2,898.00 | 1.4% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 52,132.00 | 55,892.00 | 33,235.84 | 53,542.00 | 2,350.00 | 4.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 15,235.00 | 13,583.00 | 6,678.09 | 12,420.00 | 1,163.00 | 8.6% |
| Health and Welfare Benefits | | 3401-3402 | 11,956.00 | 11,956.00 | 9,012.42 | 24,186.00 | (12,230.00) | -102.3% |
| Unemployment Insurance | | 3501-3502 | 100.00 | 90.00 | 43.66 | 82.00 | 8.00 | 8.9% |
| Workers' Compensation | | 3601-3602 | 5,394.00 | 5,622.00 | 2,622.64 | 4,645.00 | 977.00 | 17.4% |
| OPEB, Allocated | | 3701-3702 | 15,360.00 | 15,360.00 | 8,960.00 | 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 | 2,400.00 | 2,400.00 | 2,400.00 | 50.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 104,977.00 | 107,303.00 | 62,952.65 | 112,635.00 | (5,332.00) | -5.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 300.00 | 0.00 | 300.00 | 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 | 300.00 | 0.00 | 300.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 4,497,740.00 | 4,529,570.00 | 4,499,937.94 | 4,529,570.00 | 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 | 15,000.00 | 8,000.00 | 0.00 | 4,066.00 | 3,934.00 | 49.2% |
| 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 | 302,133.00 | 145,252.83 | 303,633.00 | (1,500.00) | -0.5% |
| Communications | | 5900 | 150.00 | 50.00 | 0.00 | 50.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 4,890,890.00 | 4,839,753.00 | 4,645,190.77 | 4,837,319.00 | 2,434.00 | 0.1% |
| **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 | 5,152,913.00 | 4,835,735.62 | 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 | 13,400,000.00 | 10,040,814.47 | 17,600,000.00 | 4,200,000.00 | 31.3% |
| 5) TOTAL, REVENUES | | | 13,100,000.00 | 13,400,000.00 | 10,040,814.47 | 17,600,000.00 | | |
| **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 | 8,569,586.66 | 14,983,130.00 | (348,607.00) | -2.4% |
| 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 | 8,569,586.66 | 14,983,130.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)** | | | (1,534,523.00) | (1,234,523.00) | 1,471,227.81 | 2,616,870.00 | | |
| **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) | (1,234,523.00) | 1,471,227.81 | 2,616,870.00 | | |
| **F. NET POSITION** | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 41,638,133.56 | 53,778,100.37 | | 53,778,100.37 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 41,638,133.56 | 53,778,100.37 | | 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 | 53,778,100.37 | | 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 | 52,543,577.37 | | 56,394,970.37 | | |
| 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 | 52,543,577.37 | | 56,394,970.37 | | |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Interest | | 8660 | 100,000.00 | 400,000.00 | 447,595.17 | 600,000.00 | 200,000.00 | 50.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 13,000,000.00 | 13,000,000.00 | 9,593,219.30 | 17,000,000.00 | 4,000,000.00 | 30.8% |
| 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 | 13,400,000.00 | 10,040,814.47 | 17,600,000.00 | 4,200,000.00 | 31.3% |
| TOTAL, REVENUES | | | 13,100,000.00 | 13,400,000.00 | 10,040,814.47 | 17,600,000.00 | | |
| **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 | 8,569,586.66 | 14,983,130.00 | (348,607.00) | -2.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 14,634,523.00 | 14,634,523.00 | 8,569,586.66 | 14,983,130.00 | (348,607.00) | -2.4% |
| TOTAL, EXPENSES | | | 14,634,523.00 | 14,634,523.00 | 8,569,586.66 | 14,983,130.00 | | |
| **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 | 23,641.00 | 23,222.64 | 23,641.00 | 0.00 | 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 | 23,641.00 | 23,222.64 | 23,641.00 | 0.00 | 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 | 23,641.00 | 23,222.64 | 23,641.00 | 0.00 | 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 | 77,975,968.88 | 53,885,557.43 | 134,122,434.70 | 125,461,196.72 |
| 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 | 28,851,361.67 | 16,903,742.67 | 13,426,674.27 |
| Property Taxes | 8020-8079 | | 142,389,937.91 | 928,121.79 | 3,934,035.29 | 0.00 | (37,316,196.88) | 16,024,878.60 | 271,811.01 | (119,671.93) |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (1,503,393.26) | 2,044.00 | (4,439,346.02) | (1,775,738.42) | (1,788,033.42) | (1,775,738.42) | (1,775,738.42) |
| Federal Revenue | 8100-8299 | | 392,359.93 | 10,057,087.47 | (3,896,536.51) | 2,184,593.02 | (416,171.04) | 10,130,106.08 | (147,884.53) | 1,884,000.00 |
| 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 | 5,042,809.02 | 14,056,229.14 | 5,157,587.06 |
| Other Local Revenue | 8600-8799 | | 50,370.72 | 2,590,947.03 | 18,858,594.29 | (88,136.24) | 657,522.35 | 2,110,762.63 | 3,232,401.43 | 724,822.85 |
| 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 | (16,141,055.80) | 60,371,884.58 | 32,540,561.30 | 19,297,673.83 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 628,005.43 | 18,510,611.42 | 16,099,957.00 | 16,381,893.13 | 16,653,529.00 | 16,071,266.83 | 15,906,209.53 | 16,117,142.31 |
| Classified Salaries | 2000-2999 | | 3,404,746.19 | 10,133,283.27 | 6,772,598.64 | 6,639,423.72 | 6,838,623.85 | 6,549,528.50 | 6,440,974.49 | 6,699,274.49 |
| Employee Benefits | 3000-3999 | | 4,533,261.19 | 11,033,616.75 | 10,339,604.25 | 10,527,970.50 | 10,517,609.26 | 10,328,397.37 | 10,542,257.10 | 10,599,985.66 |
| Books and Supplies | 4000-4999 | | 68,022.05 | 282,795.10 | 832,504.39 | 888,435.12 | 646,983.71 | 403,434.49 | 409,551.31 | 359,926.03 |
| Services | 5000-5999 | | 67,381.44 | 1,844,213.66 | 3,202,502.71 | 9,590,250.15 | 10,091,680.74 | 9,431,646.47 | 10,950,338.56 | 5,355,213.43 |
| Capital Outlay | 6000-6999 | | 0.00 | 0.00 | 237,224.41 | 196,041.01 | 5,687.50 | 58,822.38 | 145,644.59 | 8,010.65 |
| Other Outgo | 7000-7499 | | 410,318.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,666.50 |

| 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 | 44,754,114.06 | 42,843,096.04 | 44,394,975.58 | 39,184,219.07 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | (223.00) | 0.00 | 0.00 | (237.01) | 0.00 | 0.00 | (235.19) | 0.00 |
| Accounts Receivable | 9200-9299 | 0.00 | 5,376,733.16 | 132,987.47 | 6,618,775.29 | 4,035,115.66 | 783,265.89 | 436,961.63 | 2,954,074.89 | 5,366,870.59 |
| 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) | (27,069.84) | 32,647.79 | (10,024.81) | 32,479.08 |
| 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 | 36,048,397.37 | 62,237,764.65 | 0.00 | 422,451.40 |
| 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 | 36,804,593.42 | 62,707,374.07 | 2,943,814.89 | 5,821,801.07 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 17,992,983.47 | 3,152,468.01 | (3,728.79) | 11,687.27 | (164.99) | (714.66) | (249,361.41) | 534,173.62 |
| 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 | 176,345.97 | (164.99) | (714.66) | (249,361.41) | 534,173.62 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (158,130,929.74) | (3,928,140.54) | (11,982,891.49) | 3,825,567.97 | 36,804,758.41 | 62,708,088.73 | 3,193,176.30 | 5,287,627.45 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (11,242,459.26) | (21,641,671.16) | 4,628,405.19 | (18,670,619.62) | (24,090,411.45) | 80,236,877.27 | (8,661,237.98) | (14,598,917.79) |
| F. ENDING CASH (A + E) | | | 113,659,854.47 | 92,018,183.31 | 96,646,588.50 | 77,975,968.88 | 53,885,557.43 | 134,122,434.70 | 125,461,196.72 | 110,862,278.93 |
| 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 | | 110,862,278.93 | 95,030,447.68 | 116,178,823.94 | 111,312,785.09 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 25,374,293.27 | 13,426,674.27 | 13,426,674.27 | 22,614,168.56 | 2,215,651.71 | 0.00 | 217,680,025.00 | 217,680,025.00 |
| Property Taxes | 8020-8079 | 234,879.65 | (2,349.45) | 18,956,155.73 | 11,114.28 | 0.00 | 0.00 | 145,312,716.00 | 145,312,716.00 |
| Miscellaneous Funds | 8080-8099 | (1,775,738.42) | (1,775,738.42) | (1,775,738.42) | (1,775,738.42) | (5,139,803.36) | 0.00 | (25,298,701.00) | (25,298,701.00) |
| Federal Revenue | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 18,508,833.80 | (1,804,319.22) | 36,892,069.00 | 36,892,069.00 |
| Other State Revenue | 8300-8599 | 4,613,986.52 | 4,613,986.52 | 4,613,986.52 | 4,613,986.52 | 10,539,428.85 | 15,388,810.41 | 94,363,584.00 | 94,363,584.00 |
| Other Local Revenue | 8600-8799 | 0.00 | 0.00 | 0.00 | (80.74) | 4,899,357.92 | 0.00 | 33,036,562.24 | 33,036,473.00 |
| Interfund Transfers In | 8900-8929 | 0.00 | 0.00 | 11,499,312.00 | 0.00 | (89.24) | 0.00 | 11,499,222.76 | 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 | | 28,447,421.02 | 16,262,572.92 | 46,720,390.10 | 25,463,450.20 | 31,023,379.68 | 13,584,491.19 | 513,485,478.00 | 513,485,478.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 16,520,257.05 | 16,558,176.24 | 17,029,522.91 | 18,204,114.75 | 1,331,831.40 | 0.00 | 186,012,516.99 | 186,012,517.00 |
| Classified Salaries | 2000-2999 | 7,130,036.65 | 7,051,449.87 | 7,388,240.65 | 8,083,107.46 | 768,326.22 | 0.00 | 83,899,614.00 | 83,899,614.00 |
| Employee Benefits | 3000-3999 | 9,903,032.93 | 10,101,099.97 | 11,116,589.23 | 10,320,363.44 | 8,146,172.34 | 15,678,393.01 | 143,688,353.01 | 143,688,353.00 |
| Books and Supplies | 4000-4999 | 1,599,237.95 | 593,952.28 | 727,242.14 | 4,481,376.41 | 9,466,867.02 | 0.00 | 20,760,328.00 | 20,760,328.00 |
| Services | 5000-5999 | 8,461,594.63 | 14,269,900.65 | 10,596,674.88 | 35,416,859.18 | 5,888,615.50 | 0.00 | 125,166,872.00 | 125,166,872.00 |
| Capital Outlay | 6000-6999 | 16,738.27 | 2,550.38 | 3,204.98 | 53,421.13 | 134,954.69 | 0.00 | 862,300.00 | 862,300.00 |
| Other Outgo | 7000-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 598,186.00 | 0.00 | 1,053,171.00 | 1,053,171.00 |
| 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 | | 43,630,897.47 | 48,577,129.40 | 46,861,474.79 | 76,559,242.38 | 26,334,953.17 | 15,678,393.01 | 561,443,155.00 | 561,443,155.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (695.20) | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,704,784.58 | |
| 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 | 23,648.49 | |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Current Assets | 9340 | (31,115.79) | 54,080,171.73 | (4,107,715.16) | 10,495,955.80 | 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 | | (31,115.79) | 54,080,171.73 | (4,107,715.16) | 10,495,955.80 | 0.00 | 0.00 | 25,727,737.87 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | 617,239.00 | 617,239.00 | 617,239.00 | 2,242,640.75 | 0.00 | 0.00 | 25,531,700.27 | |
| 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 | | 617,239.00 | 617,239.00 | 617,239.00 | 2,242,640.75 | 0.00 | 0.00 | 31,607,541.95 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | (648,354.79) | 53,462,932.73 | (4,724,954.16) | 8,253,315.05 | 0.00 | 0.00 | (5,879,804.08) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (15,831,831.25) | 21,148,376.26 | (4,866,038.85) | (42,842,477.13) | 4,688,426.51 | (2,093,901.82) | (53,837,481.08) | (47,957,677.00) |
| F. ENDING CASH (A + E) | | 95,030,447.68 | 116,178,823.94 | 111,312,785.09 | 68,470,307.96 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 71,064,832.65 | |

| 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 | 561,443,155.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 36,807,635.00 |
| 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 | 792,709.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 824,151.00 |
| 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 | 137,823.00 |
| 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) | | | | 4,471,043.00 |
| 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 | 17,523,285.00 |
| 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) | | | | 537,687,762.00 |

| 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)* | 23,222.64 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | 23,153.60 |

| 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) | 537,687,762.00 | 23,153.60 |
| 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) — 18,572,101.00
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) — 377,662,003.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.92%

**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) — 21,904,571.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 9,927,389.00

| | |
|---|---|
| 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) | 2,470,559.11 |
| 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) | 34,468,688.11 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (12,912,212.02) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 21,556,476.09 |
| **B. Base Costs** | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 300,359,749.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 73,922,371.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 61,266,357.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 10,005,118.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 792,709.00 |
| 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) | 2,583,082.00 |
| 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) | 558,294.00 |
| 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) | 350,077.00 |
| 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) | 47,744,056.89 |
| 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) | 4,723,874.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 3,505,000.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 21,350,897.00 |
| 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) | 527,167,260.89 |
| **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) | 6.54% |
| **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) | 4.09% |

**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)** | 34,468,688.11 |
| **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 (10.75%) times Part III, Line B19); zero if positive | (12,912,212.02) |
| **D. Preliminary carry-forward adjustment (Line C1 or C2)** | (12,912,212.02) |
| **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: | 4.09% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-6456106.01) is applied to the current year calculation and the remainder ($-6456106.01) is deferred to one or more future years: | 5.31% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-4304070.67) is applied to the current year calculation and the remainder ($-8608141.35) is deferred to one or more future years: | 5.72% |
| 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)** | (12,912,212.02) |

Approved indirect cost rate: 10.73%

Highest rate used in any program: 10.75%

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 2600 | 4,288,648.00 | 460,171.00 | 10.73% |
| 01 | 3010 | 8,445,469.00 | 906,198.00 | 10.73% |
| 01 | 3182 | 1,256,182.00 | 134,718.00 | 10.72% |
| 01 | 3213 | 8,609,723.00 | 807,652.00 | 9.38% |
| 01 | 3225 | 78,005.00 | 8,369.00 | 10.73% |
| 01 | 3310 | 5,159,971.00 | 553,665.00 | 10.73% |
| 01 | 3312 | 953,320.00 | 102,291.00 | 10.73% |
| 01 | 3318 | 49,389.00 | 5,300.00 | 10.73% |
| 01 | 3327 | 287,159.00 | 30,813.00 | 10.73% |
| 01 | 3395 | 13,688.00 | 1,469.00 | 10.73% |
| 01 | 3550 | 311,739.00 | 15,587.00 | 5.00% |
| 01 | 4035 | 2,222,821.00 | 238,234.00 | 10.72% |
| 01 | 4124 | 427,684.00 | 21,384.00 | 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 | 5,198.00 | 558.00 | 10.73% |
| 01 | 5634 | 139,011.00 | 14,915.00 | 10.73% |
| 01 | 6010 | 1,406,654.00 | 70,333.00 | 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 | 6,925,222.00 | 744,685.00 | 10.75% |
| 01 | 6385 | 1,000,526.00 | 107,356.00 | 10.73% |
| 01 | 6387 | 1,736,085.00 | 186,281.00 | 10.73% |
| 01 | 6520 | 240,075.00 | 25,760.00 | 10.73% |
| 01 | 6546 | 2,418,868.00 | 259,545.00 | 10.73% |
| 01 | 6547 | 367,204.00 | 39,400.00 | 10.73% |
| 01 | 6762 | 4,232,018.00 | 454,071.00 | 10.73% |
| 01 | 6770 | 6,408,504.00 | 64,239.00 | 1.00% |
| 01 | 7220 | 571,927.00 | 61,368.00 | 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 | 14,027,040.00 | 1,504,823.00 | 10.73% |
| 01 | 9010 | 20,329,774.00 | 211,131.00 | 1.04% |

| | | | | |
|---|---|---|---|---|
| 11 | 6371 | 17,118.00 | 1,837.00 | 10.73% |
| 11 | 6391 | 3,446,228.00 | 172,311.00 | 5.00% |
| 12 | 5059 | 89,684.00 | 8,967.00 | 10.00% |
| 12 | 6105 | 3,333,334.00 | 166,666.00 | 5.00% |
| 12 | 6127 | 31,610.00 | 3,390.00 | 10.72% |
| 12 | 7810 | 40,000.00 | 4,000.00 | 10.00% |
| 13 | 5310 | 19,038,940.00 | 1,134,276.00 | 5.96% |
| 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 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 | .51% | 339,424,285.00 | 2.77% | 348,830,285.00 |
| 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 | 0.00% | 9,973,698.00 | 0.00% | 9,973,698.00 |
| 4. Other Local Revenues | 8600-8799 | 7,466,839.00 | 0.00% | 7,466,839.00 | 0.00% | 7,466,839.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 11,499,312.00 | 75.46% | 20,176,647.00 | (66.55%) | 6,749,719.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (107,304,018.00) | 1.70% | (109,129,018.00) | 1.67% | (110,954,018.00) |
| 6. Total (Sum lines A1 thru A5c) | | 259,329,871.00 | 3.31% | 267,912,451.00 | (2.18%) | 262,066,523.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 116,753,368.00 | | 121,851,287.11 |
| b. Step & Column Adjustment | | | | 1,313,667.11 | | 1,340,364.16 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 3,784,252.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 116,753,368.00 | 4.37% | 121,851,287.11 | 1.10% | 123,191,651.27 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 38,762,566.00 | | 40,033,710.79 |
| b. Step & Column Adjustment | | | | 430,139.29 | | 440,370.82 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 841,005.50 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 38,762,566.00 | 3.28% | 40,033,710.79 | 1.10% | 40,474,081.61 |
| 3. Employee Benefits | 3000-3999 | 74,515,731.00 | (1.08%) | 73,713,236.00 | 1.77% | 75,018,723.00 |
| 4. Books and Supplies | 4000-4999 | 4,415,391.00 | 22.96% | 5,429,358.00 | 0.00% | 5,429,358.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 40,906,810.00 | (2.59%) | 39,848,627.00 | .69% | 40,124,168.00 |
| 6. Capital Outlay | 6000-6999 | 7,000.00 | 0.00% | 7,000.00 | 0.00% | 7,000.00 |
| 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 | (9,486,403.00) | (10.84%) | (8,457,655.00) | (7.77%) | (7,800,655.00) |
| 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) | | | | (7,327,000.00) | | (13,732,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 266,330,823.00 | (.29%) | 265,554,923.90 | (.90%) | 263,168,686.88 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (7,000,952.00) | | 2,357,527.10 | | (1,102,163.88) |
| D. FUND BALANCE | | | | | | |
| 1.Net Beginning Fund Balance(Form 01I, line F1e) | | 24,198,665.09 | | 17,197,713.09 | | 19,555,240.19 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,197,713.09 | | 19,555,240.19 | | 18,453,076.31 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| 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 | | 3,083,333.19 | | 2,466,666.31 |
| d. Assigned | 9780 | 0.00 | | 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 | 16,897,713.09 | | 16,171,907.00 | | 15,686,410.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,197,713.09 | | 19,555,240.19 | | 18,453,076.31 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 16,897,713.09 | | 16,171,907.00 | | 15,686,410.00 |
| 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 | 27,130,704.69 | | 6,954,057.69 | | 204,338.69 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 44,028,417.78 | | 23,125,964.69 | | 15,890,748.69 |

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.

Fiscal Solvency Plan, adding back vacancies, and expiring restricted funded 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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 36,892,069.00 | (33.61%) | 24,493,183.00 | 0.00% | 24,493,183.00 |
| 3. Other State Revenues | 8300-8599 | 84,389,886.00 | (1.89%) | 82,794,152.00 | (1.95%) | 81,181,652.00 |
| 4. Other Local Revenues | 8600-8799 | 25,569,634.00 | 0.00% | 25,569,634.00 | 0.00% | 25,569,634.00 |
| 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 | 107,304,018.00 | 1.70% | 109,129,018.00 | 1.67% | 110,954,018.00 |
| 6. Total (Sum lines A1 thru A5c) | | 254,155,607.00 | (4.79%) | 241,985,987.00 | .09% | 242,198,487.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 69,259,149.00 | | 62,046,943.00 |
| b. Step & Column Adjustment | | | | 761,851.00 | | 682,517.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (7,974,057.00) | | (6,783,627.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 69,259,149.00 | (10.41%) | 62,046,943.00 | (9.83%) | 55,945,833.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 45,137,048.00 | | 41,434,629.17 |
| b. Step & Column Adjustment | | | | 496,508.00 | | 455,781.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (4,198,926.83) | | (1,547,644.50) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 45,137,048.00 | (8.20%) | 41,434,629.17 | (2.64%) | 40,342,765.67 |
| 3. Employee Benefits | 3000-3999 | 69,172,622.00 | (3.33%) | 66,868,405.00 | (4.47%) | 63,882,513.00 |
| 4. Books and Supplies | 4000-4999 | 16,344,937.00 | (45.12%) | 8,970,176.00 | (5.63%) | 8,465,214.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 84,260,062.00 | .02% | 84,278,719.00 | (2.91%) | 81,822,564.00 |
| 6. Capital Outlay | 6000-6999 | 855,300.00 | 0.00% | 855,300.00 | 0.00% | 855,300.00 |
| 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 | 7,823,214.00 | (13.15%) | 6,794,466.00 | (9.67%) | 6,137,466.00 |
| 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) | | 295,112,332.00 | (7.32%) | 273,508,638.17 | (5.04%) | 259,711,655.67 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (40,956,725.00) | | (31,522,651.17) | | (17,513,168.67) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 101,065,557.18 | | 60,108,832.18 | | 28,586,181.01 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 60,108,832.18 | | 28,586,181.01 | | 11,073,012.34 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 60,108,832.31 | | 28,586,181.01 | | 11,073,012.34 |
| 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) | | 60,108,832.18 | | 28,586,181.01 | | 11,073,012.34 |
| 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 and B2D are 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 | .51% | 339,424,285.00 | 2.77% | 348,830,285.00 |
| 2. Federal Revenues | 8100-8299 | 36,892,069.00 | (33.61%) | 24,493,183.00 | 0.00% | 24,493,183.00 |
| 3. Other State Revenues | 8300-8599 | 94,363,584.00 | (1.69%) | 92,767,850.00 | (1.74%) | 91,155,350.00 |
| 4. Other Local Revenues | 8600-8799 | 33,036,473.00 | 0.00% | 33,036,473.00 | 0.00% | 33,036,473.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 11,499,312.00 | 75.46% | 20,176,647.00 | (66.55%) | 6,749,719.00 |
| 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) | | 513,485,478.00 | (.70%) | 509,898,438.00 | (1.10%) | 504,265,010.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 186,012,517.00 | | 183,898,230.11 |
| b. Step & Column Adjustment | | | | 2,075,518.11 | | 2,022,881.16 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (4,189,805.00) | | (6,783,627.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 186,012,517.00 | (1.14%) | 183,898,230.11 | (2.59%) | 179,137,484.27 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 83,899,614.00 | | 81,468,339.96 |
| b. Step & Column Adjustment | | | | 926,647.29 | | 896,151.82 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (3,357,921.33) | | (1,547,644.50) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 83,899,614.00 | (2.90%) | 81,468,339.96 | (.80%) | 80,816,847.28 |
| 3. Employee Benefits | 3000-3999 | 143,688,353.00 | (2.16%) | 140,581,641.00 | (1.20%) | 138,901,236.00 |
| 4. Books and Supplies | 4000-4999 | 20,760,328.00 | (30.64%) | 14,399,534.00 | (3.51%) | 13,894,572.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 125,166,872.00 | (.83%) | 124,127,346.00 | (1.76%) | 121,946,732.00 |
| 6. Capital Outlay | 6000-6999 | 862,300.00 | 0.00% | 862,300.00 | 0.00% | 862,300.00 |
| 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 | (1,663,189.00) | 0.00% | (1,663,189.00) | 0.00% | (1,663,189.00) |
| 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 | | | | (7,327,000.00) | | (13,732,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 561,443,155.00 | (3.99%) | 539,063,562.07 | (3.00%) | 522,880,342.55 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (47,957,677.00) | | (29,165,124.07) | | (18,615,332.55) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 125,264,222.27 | | 77,306,545.27 | | 48,141,421.20 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 77,306,545.27 | | 48,141,421.20 | | 29,526,088.65 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 300,000.00 | | 300,000.00 | | 300,000.00 |
| b. Restricted | 9740 | 60,108,832.31 | | 28,586,181.01 | | 11,073,012.34 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 3,083,333.19 | | 2,466,666.31 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 16,897,713.09 | | 16,171,907.00 | | 15,686,410.00 |

| 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) | | 77,306,545.27 | | 48,141,421.20 | | 29,526,088.65 |
| 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 | 16,897,713.09 | | 16,171,907.00 | | 15,686,410.00 |
| 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 | 27,130,704.69 | | 6,954,057.69 | | 204,338.69 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 44,028,417.65 | | 23,125,964.69 | | 15,890,748.69 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 7.84% | | 4.29% | | 3.04% |
| 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) | | 23,222.64 | | 23,206.37 | | 23,120.25 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 561,443,155.00 | | 539,063,562.07 | | 522,880,342.55 |
| 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) | | 561,443,155.00 | | 539,063,562.07 | | 522,880,342.55 |
| 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) | | 16,843,294.65 | | 16,171,906.86 | | 15,686,410.28 |
| 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) | | 16,843,294.65 | | 16,171,906.86 | | 15,686,410.28 |
| 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 | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| AZ | West Contra Costa Unified | |

| 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 | 133,949.00 | 0.00 | 0.00 | (1,663,189.00) | | | | |
| 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 | 209,237.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12I CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 183,023.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13I CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (133,949.00) | 1,270,929.00 | 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 | Interfund | Due From | Due To |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Transfers In 8900-8929 | Transfers Out 7600-7629 | Other Funds 9310 | Other Funds 9610 |
| 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 | 133,949.00 | (133,949.00) | 1,663,189.00 | (1,663,189.00) | 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 first interim projections.

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

### 1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|---|---|---|---|---|---|
| Current Year (2024-25) | | | | | |
| | District Regular | 23,641.00 | 23,641.00 | | |
| | Charter School | 0.00 | 0.00 | | |
| | **Total ADA** | **23,641.00** | **23,641.00** | **0.0%** | **Met** |
| 1st Subsequent Year (2025-26) | | | | | |
| | District Regular | 23,214.96 | 23,206.37 | | |
| | Charter School | | | | |
| | **Total ADA** | **23,214.96** | **23,206.37** | **0.0%** | **Met** |
| 2nd Subsequent Year (2026-27) | | | | | |
| | District Regular | 23,137.33 | 23,120.25 | | |
| | Charter School | | | | |
| | **Total ADA** | **23,137.33** | **23,120.25** | **(.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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

**Explanation:**
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

## 2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment<br>First Interim<br>(Form 01CSI, Item 2A) | Enrollment<br>Second Interim<br>CALPADS/Projected | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2024-25) | | | | |
| District Regular | 25,270.00 | 25,242.00 | | |
| Charter School | | | | |
| **Total Enrollment** | **25,270.00** | **25,242.00** | **(.1%)** | **Met** |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 25,017.30 | 24,989.58 | | |
| Charter School | | | | |
| **Total Enrollment** | **25,017.30** | **24,989.58** | **(.1%)** | **Met** |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 24,767.13 | 24,739.68 | | |
| Charter School | | | | |
| **Total Enrollment** | **24,767.13** | **24,739.68** | **(.1%)** | **Met** |

## 2B. Comparison of District Enrollment to the Standard

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

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

**Explanation:**
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CALPADS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| 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 (Form AI, Lines A4 and C4) | Enrollment CALPADS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Current Year (2024-25) | | | | |
| District Regular | 23,223 | 25,242 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **23,223** | **25,242** | **92.0%** | **Not Met** |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 22,990 | 24,990 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **22,990** | **24,990** | **92.0%** | **Not Met** |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 22,761 | 24,740 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **22,761** | **24,740** | **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% and 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 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 first interim projections.

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

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

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

LCFF Revenue
(Fund 01, Objects 8011, 8012, 8020-8089)

| Fiscal Year | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2024-25) | 362,992,741.00 | 362,992,741.00 | 0.0% | Met |
| 1st Subsequent Year (2025-26) | 366,993,719.00 | 365,096,669.00 | (.5%) | Met |
| 2nd Subsequent Year (2026-27) | 375,167,494.00 | 374,578,028.00 | (.2%) | Met |

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| 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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Current Year (2024-25) | 230,031,665.00 | 266,330,823.00 | 86.4% | Met |
| 1st Subsequent Year (2025-26) | 235,598,233.90 | 265,554,923.90 | 88.7% | Not Met |
| 2nd Subsequent Year (2026-27) | 238,684,455.88 | 263,168,686.88 | 90.7% | 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 has approved a Fiscal Solvency Plan reduction list. Once reductions are categorized by object code, the "Not Met" reflected in both years will be resolved. 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 first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)** | | | | |
| Current Year (2024-25) | 36,747,970.00 | 36,892,069.00 | .4% | No |
| 1st Subsequent Year (2025-26) | 24,270,400.00 | 24,493,183.00 | .9% | No |
| 2nd Subsequent Year (2026-27) | 24,270,400.00 | 24,493,183.00 | .9% | No |

**Explanation:**
(required if Yes)

| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)** | | | | |
|---|---|---|---|---|
| Current Year (2024-25) | 96,071,643.00 | 94,363,584.00 | -1.8% | No |
| 1st Subsequent Year (2025-26) | 94,497,138.00 | 92,767,850.00 | -1.8% | No |
| 2nd Subsequent Year (2026-27) | 92,907,883.00 | 91,155,350.00 | -1.9% | No |

**Explanation:**
(required if Yes)

| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)** | | | | |
|---|---|---|---|---|
| Current Year (2024-25) | 26,704,451.00 | 33,036,473.00 | 23.7% | Yes |
| 1st Subsequent Year (2025-26) | 26,704,451.00 | 33,036,473.00 | 23.7% | Yes |
| 2nd Subsequent Year (2026-27) | 26,704,451.00 | 33,036,473.00 | 23.7% | Yes |

**Explanation:**
(required if Yes)

Adjustments to revenue were made to projected interest, local donations, Medi-Cal, RS9617 WCES, facilities use, athletic ticket sales.

| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)** | | | | |
|---|---|---|---|---|
| Current Year (2024-25) | 22,481,292.00 | 20,760,328.00 | -7.7% | Yes |
| 1st Subsequent Year (2025-26) | 14,898,722.00 | 14,399,534.00 | -3.4% | No |
| 2nd Subsequent Year (2026-27) | 13,128,762.00 | 13,894,572.00 | 5.8% | Yes |

**Explanation:**
(required if Yes)

Budget updated to reflect current year planning. Spending one time restricted funds down are reflected in future year budgets. Student device refresh and math adoption. Community schools carryover aligned with site plans.

| **Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)** | | | | |
|---|---|---|---|---|
| Current Year (2024-25) | 117,993,694.00 | 125,166,872.00 | 6.1% | Yes |
| 1st Subsequent Year (2025-26) | 116,820,971.00 | 124,127,346.00 | 6.3% | Yes |
| 2nd Subsequent Year (2026-27) | 113,704,259.00 | 121,946,732.00 | 7.2% | Yes |

**Explanation:**
(required if Yes)

Re-alignment of budget with revised expenditure plans. Resources 6332 Community Schools, 0670 LCAP, 2600 ELOP, Title Programs, 6300 Restricted lottery, 8150 RMA, and 9XXX other local grants budget re-alignment.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Section 6A)** | | | | |
| Current Year (2024-25) | 159,524,064.00 | 164,292,126.00 | 3.0% | Met |
| 1st Subsequent Year (2025-26) | 145,471,989.00 | 150,297,506.00 | 3.3% | Met |
| 2nd Subsequent Year (2026-27) | 143,882,734.00 | 148,685,006.00 | 3.3% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)** | | | | |
| Current Year (2024-25) | 140,474,986.00 | 145,927,200.00 | 3.9% | Met |
| 1st Subsequent Year (2025-26) | 131,719,693.00 | 138,526,880.00 | 5.2% | Not Met |
| 2nd Subsequent Year (2026-27) | 126,833,021.00 | 135,841,304.00 | 7.1% | 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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

Budget updated to reflect current year planning. Spending one time restricted funds down are reflected in future year budgets. Student device refresh and math adoption. Community schools carryover aligned with site plans.

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

Re-alignment of budget with revised expenditure plans. Resources 6332 Community Schools, 0670 LCAP, 2600 ELOP, Title Programs, 6300 Restricted lottery, 8150 RMA, and 9XXX other local grants budget re-alignment.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

| | | Required Minimum Contribution | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|---|---|---|---|
| 1. | OMMA/RMA Contribution | 15,057,784.00 | 15,057,784.00 | Met |
| 2. | First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7, Line 1) | | 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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available 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.

[2]A 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% | 4.3% | 3.0% |
| **District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):** | **2.6%** | **1.4%** | **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.

| | Projected Year Totals | | | |
|---|---|---|---|---|
| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| Current Year (2024-25) | (7,000,952.00) | 266,330,823.00 | 2.6% | Not Met |
| 1st Subsequent Year (2025-26) | 2,357,527.10 | 265,554,923.90 | N/A | Met |
| 2nd Subsequent Year (2026-27) | (1,102,163.88) | 263,168,686.88 | .4% | Met |

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**
(required if NOT met)

2024-25 deficit spending of the unrestricted fund balance to preserve Fund 17 for future year needs. Fiscal Solvency Plan was approved by the board to reduce $7.3 million in expenditures ongoing.

**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 01I, Line F2 ) (Form MYPI, Line D2) | Status |
|---|---|---|
| Current Year (2024-25) | 77,306,545.27 | Met |
| 1st Subsequent Year (2025-26) | 48,141,421.20 | Met |
| 2nd Subsequent Year (2026-27) | 29,526,088.65 | 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) | 68,470,307.96 | 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 reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.) | 23,223 | 23,206 | 23,120 |
| **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):

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | | |

**10B. Calculating the District's Reserve Standard**

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

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11) | 561,443,155.00 | 539,063,562.07 | 522,880,342.55 |
| 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) | 561,443,155.00 | 539,063,562.07 | 522,880,342.55 |

| | | | | |
|---|---|---|---|---|
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent<br>(Line B3 times Line B4) | 16,843,294.65 | 16,171,906.86 | 15,686,410.28 |
| 6. | Reserve Standard - by Amount<br>($87,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard<br>(Greater of Line B5 or Line B6)** | **16,843,294.65** | **16,171,906.86** | **15,686,410.28** |

## 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<br>(Unrestricted resources 0000-1999 except Line 4) | | Current Year<br>Projected Year Totals<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|---|---|---|---|
| 1. | General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. | General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b) | 16,897,713.09 | 16,171,907.00 | 15,686,410.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources<br>(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<br>(Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b) | 27,130,704.69 | 6,954,057.69 | 204,338.69 |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. | District's Available Reserve Amount<br>(Lines C1 thru C7) | 44,028,417.65 | 23,125,964.69 | 15,890,748.69 |
| 9. | District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3) | 7.84% | 4.29% | 3.04% |
| | **District's Reserve Standard<br>(Section 10B, Line 7):** | **16,843,294.65** | **16,171,906.86** | **15,686,410.28** |
| | Status: | Met | Met | Met |

## 10D. Comparison of District Reserve Amount to the Standard

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

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

**Explanation:**
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **No**

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

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **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 Block Grant and Resource 7435 Learning Recovery Emergency Block Grant. Proposed reductions will be made before the funds expire.

### S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **No**

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | | |
| Current Year (2024-25) | (106,803,838.00) | (107,304,018.00) | .5% | 500,180.00 | Met |
| 1st Subsequent Year (2025-26) | (108,628,838.00) | (109,129,018.00) | .5% | 500,180.00 | Met |
| 2nd Subsequent Year (2026-27) | (110,453,838.00) | (110,954,018.00) | .5% | 500,180.00 | 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) | 13,556,247.00 | 20,176,647.00 | 48.8% | 6,620,400.00 | Not Met |
| 2nd Subsequent Year (2026-27) | 13,322,748.00 | 6,749,719.00 | -49.3% | (6,573,029.00) | 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 first interim projections that may impact the general fund operational budget? **No**

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

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

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

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

**Explanation:**
(required if NOT met)

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

**Explanation:**
(required if NOT met)

Fund 17 Special Reserve to be utilized to meet the 3% reserve. Budget revisions are ongoing. The Board of Education has approved a Fiscal Solvency Plan to reduce expenditures over the 25-26 and 26-27 school years.

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

**Explanation:**
(required if NOT met)

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

**Project Information:**
(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) — Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2024-25 |
|---|---|---|---|---|
| Capital Leases | | | | |
| Certificates of Participation | 8 | Fund 01, 8000-8909, 8600-8699 | Fund 01, 7438 & 7439 | 3,205,000 |
| General Obligation Bonds | 30 | Fund 51, 8290, 8570-8579, 8699 | Fund 51, 7433 & 7434 | 1,362,847,963 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (do not include OPEB):

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 1,366,052,963 |

| Type of Commitment (continued) | Prior Year (2023-24) Annual Payment (P & I) | Current Year (2024-25) Annual Payment (P & I) | 1st Subsequent Year (2025-26) Annual Payment (P & I) | 2nd Subsequent Year (2026-27) Annual Payment (P & I) |
|---|---|---|---|---|
| Capital Leases | | | | |
| Certificates of Participation | 456,132 | 454,985 | 453,524 | 541,749 |
| General Obligation Bonds | 109,533,436 | 89,395,397 | 91,837,547 | 91,837,547 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| 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** |

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

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

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

| | | |
|---|---|---|
| 1 | a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) | Yes |
| | b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? | No |
| | c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? | No |

| 2 OPEB Liabilities | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. Total OPEB liability | 322,166,360.00 | 322,166,360.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 29,435,610.00 | 29,435,610.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 292,730,750.00 | 292,730,750.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. | Jun 30, 2023 | Jun 30, 2024 |

| 3 OPEB Contributions | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| 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. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2024-25) | 18,879,064.00 | 18,323,627.00 |
| 1st Subsequent Year (2025-26) | 18,879,064.00 | 18,323,627.00 |
| 2nd Subsequent Year (2026-27) | 18,879,064.00 | 18,323,627.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2024-25) | 15,990,240.00 | 15,990,240.00 |
| 1st Subsequent Year (2025-26) | 16,180,530.00 | 16,180,530.00 |
| 2nd Subsequent Year (2026-27) | 16,395,191.00 | 16,395,191.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2024-25) | 2,425 | 2,425 |
| 1st Subsequent Year (2025-26) | 2,425 | 2,425 |
| 2nd Subsequent Year (2026-27) | 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? No

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? No

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

| 3 Self-Insurance Contributions | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2024-25) | 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) | 5,136,870.00 | 5,136,870.00 |
| 1st Subsequent Year (2025-26) | 5,136,870.00 | 5,136,870.00 |
| 2nd Subsequent Year (2026-27) | 5,136,870.00 | 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections? Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,641.9 | 1,601.1 | 1,534.8 | 1,524.0 |

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

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

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

| 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 First Interim Projections**

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

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

If Yes, explain the nature of the new costs:

| 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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Fiscal Solvency Plan reductions to certificated non-management and future 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 first interim projections? Yes

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

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 1,465.6 | 1,467.8 | 1,405.4 | 1,400.4 |

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

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

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

| | | | |
|---|---|---|---|
| 7. | Amount included for any tentative salary schedule increases | | | |

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

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

| | | | |
|---|---|---|---|
| Are any new costs negotiated since first interim projections for prior year settlements included in the interim? | | | |
| If Yes, amount of new costs included in the interim and MYPs | | | |

If Yes, explain the nature of the new costs:

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

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

**Classified (Non-management) - Other**

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? Yes

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 336.9 | 317.0 | 299.8 | 294.8 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

| 2. Salary settlement: | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | | | |

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

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

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |

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

**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)

The Superintendent retired 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 Second Interim Criteria and Standards Review**