FIRST INTERIM REPORT
2024-2025

Jefferson Elementary School
District
1219 Whispering Wind Dr
Tracy CA, 95377

Board of Trustees

Pete Carlson
Brian Jackman
Soyeb Palya
Debbie Wingo
Todd Wetherell

District Administration

Jim Bridges, Superintendent

Esabel Corrie, Chief Business Officer
Emily Stroup, Director of Human Resources

December 17, 2024

Jefferson Elementary School District
First Interim Report

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Section 1

Budget Certification

This report is the mechanism the Board of Trustee's use to inform the State of California that the District budget was developed using the state adopted Criteria and Standards. And that the budget was filed and adopted subsequent to a public hearing by the governing board of the school district.

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

Signed: _____ Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2024 Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Esabel Corrie Telephone: 209-836-2766

Title: Chief Business Officer E-mail: ecorrie@jsdtracy.com

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section 2

Multi-Year Projection

This report summarizes the base information, used to determine that the District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.

There are 3 sections, the first two pages report the sum of the next 4 pages—one two page section for unrestricted funds and the second two page section for restricted funds.

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	35,770,645.00	8.62%	38,855,586.00	6.67%	41,447,312.00
2. Federal Revenues	8100-8299	10,504.00	0.00%	10,504.00	0.00%	10,504.00
3. Other State Revenues	8300-8599	777,903.00	2.93%	800,696.00	3.08%	825,357.00
4. Other Local Revenues	8600-8799	506,878.00	0.00%	506,878.00	0.00%	506,878.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(8,137,831.50)	11.48%	(9,071,760.00)	.78%	(9,142,147.00)
6. Total (Sum lines A1 thru A5c)		28,928,098.50	7.51%	31,101,904.00	8.19%	33,647,904.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,229,446.00		16,644,448.00
b. Step & Column Adjustment				228,442.00		231,868.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,186,560.00		1,186,560.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,229,446.00	9.29%	16,644,448.00	8.52%	18,062,876.00
2. Classified Salaries						
a. Base Salaries				4,304,328.73		4,933,312.73
b. Step & Column Adjustment				86,087.00		87,808.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				542,897.00		542,897.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,304,328.73	14.61%	4,933,312.73	12.78%	5,564,017.73
3. Employee Benefits	3000-3999	6,631,568.33	16.79%	7,745,047.00	7.62%	8,335,005.00
4. Books and Supplies	4000-4999	1,254,376.17	2.86%	1,290,251.00	2.81%	1,326,507.00
5. Services and Other Operating Expenditures	5000-5999	4,455,160.81	2.86%	4,582,578.00	2.81%	4,711,348.00
6. Capital Outlay	6000-6999	462,431.00	(90.82%)	42,431.00	0.00%	42,431.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	609,385.00	2.86%	626,813.00	2.81%	644,426.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(41,690.00)	0.00%	(41,690.00)	0.00%	(41,690.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		32,905,006.04	8.87%	35,823,190.73	7.88%	38,644,920.73
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,976,907.54)		(4,721,286.73)		(4,997,016.73)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		16,036,385.00		12,059,477.46		7,338,190.73
2. Ending Fund Balance (Sum lines C and D1)		12,059,477.46		7,338,190.73		2,341,174.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	2,569,472.31				
d. Assigned	9780	2,397,636.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	7,092,369.15		7,338,190.73		2,341,174.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,059,477.46		7,338,190.73		2,341,174.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,092,369.15		7,338,190.73		2,341,174.00
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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,092,369.15		7,338,190.73		2,341,174.00

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.

Adjustments made in B1d in year 25-26 for an additional 10 certificated FTE and 26-27 additional 10 certificated FTE Increased ADA due to growth. In addition to certificated staff, we included 9 TK Aides and 5 campus supervisors to each year as support.

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%	
2. Federal Revenues	8100-8299	1,009,854.00	0.00%	1,009,854.00	0.00%	1,009,854.00
3. Other State Revenues	8300-8599	3,392,257.00	2.93%	3,491,650.00	3.08%	3,599,193.00
4. Other Local Revenues	8600-8799	148,267.00	(34.29%)	97,425.00	0.00%	97,425.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,137,831.50	11.48%	9,071,760.00	.78%	9,142,147.00
6. Total (Sum lines A1 thru A5c)		12,688,209.50	7.74%	13,670,689.00	1.30%	13,848,619.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,292,513.34		3,816,525.34
b. Step & Column Adjustment				49,388.00		50,129.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				474,624.00		237,312.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,292,513.34	15.92%	3,816,525.34	7.53%	4,103,966.34
2. Classified Salaries						
a. Base Salaries				1,663,027.55		1,974,244.55
b. Step & Column Adjustment				33,261.00		33,926.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				277,956.00		277,956.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,663,027.55	18.71%	1,974,244.55	15.80%	2,286,126.55
3. Employee Benefits	3000-3999	2,473,556.07	21.54%	3,006,333.00	6.45%	3,200,247.00
4. Books and Supplies	4000-4999	2,105,686.71	2.86%	2,165,909.00	(11.73%)	1,911,771.00
5. Services and Other Operating Expenditures	5000-5999	4,591,420.04	2.86%	4,722,735.00	(1.89%)	4,633,443.00
6. Capital Outlay	6000-6999	45,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	199,562.00	2.86%	205,269.00	2.81%	211,037.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,690.00	0.00%	6,690.00	0.00%	6,690.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,377,455.71	10.57%	15,897,705.89	2.87%	16,353,280.89
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,689,246.21)		(2,227,016.89)		(2,504,661.89)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		8,763,441.00		7,074,194.79		4,847,177.90
2. Ending Fund Balance (Sum lines C and D1)		7,074,194.79		4,847,177.90		2,342,516.01
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,074,194.79		4,847,177.90		2,342,516.01
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,074,194.79		4,847,177.90		2,342,516.01
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.

Adjustments made in B1d in year 25-26 for an additional 4 certificated FTE and 26-27 additional 2 certificated FTE Increased ADA due to growth. In addition we included 11 SDC aides to support students and staff.

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	35,770,645.00	8.62%	38,855,586.00	6.67%	41,447,312.00
2. Federal Revenues	8100-8299	1,020,358.00	0.00%	1,020,358.00	0.00%	1,020,358.00
3. Other State Revenues	8300-8599	4,170,160.00	2.93%	4,292,346.00	3.08%	4,424,550.00
4. Other Local Revenues	8600-8799	655,145.00	(7.76%)	604,303.00	0.00%	604,303.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		41,616,308.00	7.58%	44,772,593.00	6.08%	47,496,523.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,521,959.34		20,460,973.34
b. Step & Column Adjustment				277,830.00		281,997.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,661,184.00		1,423,872.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,521,959.34	10.47%	20,460,973.34	8.34%	22,166,842.34
2. Classified Salaries						
a. Base Salaries				5,967,356.28		6,907,557.28
b. Step & Column Adjustment				119,348.00		121,734.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				820,853.00		820,853.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,967,356.28	15.76%	6,907,557.28	13.65%	7,850,144.28
3. Employee Benefits	3000-3999	9,105,124.40	18.08%	10,751,380.00	7.29%	11,535,252.00
4. Books and Supplies	4000-4999	3,360,062.88	2.86%	3,456,160.00	(6.30%)	3,238,278.00
5. Services and Other Operating Expenditures	5000-5999	9,046,580.85	2.86%	9,305,313.00	.42%	9,344,791.00
6. Capital Outlay	6000-6999	507,431.00	(91.64%)	42,431.00	0.00%	42,431.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	808,947.00	2.86%	832,082.00	2.81%	855,463.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,000.00)	0.00%	(35,000.00)	0.00%	(35,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		47,282,461.75	9.39%	51,720,896.62	6.34%	54,998,201.62
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,666,153.75)		(6,948,303.62)		(7,501,678.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		24,799,826.00		19,133,672.25		12,185,368.63
2. Ending Fund Balance (Sum lines C and D1)		19,133,672.25		12,185,368.63		4,683,690.01
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,074,194.79		4,847,177.90		2,342,516.01
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,569,472.31		0.00		0.00
d. Assigned	9780	2,397,636.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,092,369.15		7,338,190.73		2,341,174.00

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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,133,672.25		12,185,368.63		4,683,690.01
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,092,369.15		7,338,190.73		2,341,174.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,092,369.15		7,338,190.73		2,341,174.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.00%		14.19%		4.26%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Joaquin County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,054.61		3,207.74		3,323.06
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		47,282,461.75		51,720,896.62		54,998,201.62
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)		47,282,461.75		51,720,896.62		54,998,201.62
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)		1,418,473.85		1,551,626.90		1,649,946.05
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)		1,418,473.85		1,551,626.90		1,649,946.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section 3

Average Daily Attendance

This schedule reports our projected Revenue Limit ADA.
Average Daily Attendance, ADA, is calculated by dividing the actual days of attendance by the possible days. Thus, if pupil attended 150 days out of a possible 180 days, the pupil would generate 0.84 ADA for funding purposes.
Days attended divided by days possible.

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)	2,985.49	2,985.49	3,054.61	3,054.61	69.12	2.0%
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)	2,985.49	2,985.49	3,054.61	3,054.61	69.12	2.0%
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)	2,985.49	2,985.49	3,054.61	3,054.61	69.12	2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Section 4

Statement of Cash Flow

This report shows the projected cash flow in the General Fund for the budget year

| Budget

X | 1st Interim

| 2nd Interim

| Unaudited Actuals

JEFFERSON UNIFIED SCHOOL DISTRICT

ACTUAL AND PROJECTED MONTHLY CASH FLOWS
Fiscal Year 2024-25
GENERAL FUND

Completed: 11/12/2024
Revised: 11/12/2024

Notice: SCJOE is not responsible for the estimates included in the cash flow calculation spreadsheet. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the calculation estimates.

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP. UNEXP.	TOTAL
A. BEGINNING CASH	23,239,958.56	22,588,117.41	20,562,959.46	21,494,587.79	20,254,071.37	15,564,629.37	22,368,321.37	18,809,680.37	16,983,026.37	17,213,450.37	18,727,898.37	18,599,639.37			
B. RECEIPTS															
LCFF:															
Property Tax	0.00	125,461.53	0.00	0.00	0.00	4,974,498.00	17,501.00	0.00	22,684.00	4,079,907.00	7,500.00	1,255,655.00	0.00	0.00	10,483,206.53
State Aid - 8011 only	934,156.00	934,156.00	1,681,481.00	1,681,481.00	1,681,481.00	1,681,481.00	1,681,481.00	1,882,377.00	1,882,377.00	1,882,377.00	1,882,377.00	1,882,377.00	2.00	0.00	19,687,604.00
State Aid - 8012 only	0.00	0.00	1,303,710.00	0.00	0.00	1,303,710.00	0.00	0.00	1,594,689.00	0.00	0.00	1,400,703.00	0.00	0.00	5,602,812.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(479.00)	(1,176.00)	(479.00)	(479.00)	(364.00)	0.00	0.00	(2,977.00)
Federal Revenues	46,987.16	(235.00)	41,510.38	24,922.00	342,357.00	0.00	35,703.00	51,891.00	(35,485.00)	15,211.00	(142,742.00)	640,239.00	0.00	0.00	1,020,358.54
Other State Revenues	118,801.00	204,068.83	213,841.00	213,841.00	1,111,396.00	469,341.00	181,753.00	205,955.00	435,592.00	245,202.00	234,437.00	535,930.00	0.00	0.00	4,170,157.83
Other Local Revenues	652.90	75,833.34	171,278.31	274,270.46	9,436.00	12,940.00	29,752.00	8,920.00	18,965.00	32,495.00	7,374.00	13,228.00	0.00	0.00	655,145.01
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
SUB-TOTAL															**41,616,306.91**
Other Recpts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	1,100,597.06	1,339,284.70	3,411,820.69	2,194,514.46	3,144,670.00	8,441,970.00	1,946,190.00	2,148,664.00	3,917,646.00	6,254,713.00	1,988,467.00	5,727,768.00	2.00	0.00	41,616,306.91
C. DISBURSEMENTS															
Certificated Salary	310,533.83	1,533,522.92	1,554,394.37	1,560,383.96	1,500,487.00	1,561,507.00	1,531,763.00	1,485,822.00	1,559,316.00	1,509,016.00	1,616,979.00	2,798,234.00	0.00	0.00	18,521,959.08
Classified Salary	199,533.89	452,790.34	498,719.82	487,276.69	494,960.00	498,363.00	498,927.00	486,883.00	501,586.00	487,158.00	484,119.00	877,039.00	0.00	0.00	5,967,355.74
Employee Benefits	185,103.00	685,948.23	725,920.08	723,438.11	818,021.00	841,583.00	830,287.00	811,946.00	833,461.00	819,172.00	833,184.00	997,061.00	0.00	0.00	9,105,124.42
Supplies	69,396.95	165,419.88	486,102.90	321,688.30	131,972.00	178,183.00	115,946.00	356,288.00	30,411.00	1,170,682.00	194,522.00	139,451.00	0.00	0.00	3,360,063.03
Services	349,172.22	371,301.81	601,703.35	677,306.92	901,988.00	673,620.00	893,859.00	1,062,968.00	645,587.00	855,508.00	1,122,850.00	890,716.00	0.00	0.00	9,046,580.30
Capital Outlays	0.00	2,332.81	0.00	14,463.28	198,690.00	247,727.00	44,217.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	507,430.09
Other Outgo	30,795.00	30,795.00	55,431.00	55,431.00	45,845.00	45,845.00	45,846.00	40,766.00	40,766.00	231,878.00	40,766.00	109,781.00	0.00	0.00	773,945.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL															47,282,457.66
Other Dsbrsmnts/Non-Expenditur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	1,144,534.89	3,242,110.99	3,922,271.52	3,839,988.26	4,091,963.00	4,046,828.00	3,960,845.00	4,244,673.00	3,611,127.00	5,073,414.00	4,292,420.00	5,812,282.00	0.00	0.00	47,282,457.66
D. BALANCE SHEET TRANSACTIONS															
Assets															
Cash Not in Treasury	(14,585.72)	0.00	(58,265.65)	164,430.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		91,579.43
Accounts Receivable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2.00)		(2.00)
Accounts Receivable (excluding LC	318,774.06	3,506.76	1,715,274.51	240,757.00	(1,955,810.00)	277,466.00	207,820.00	63,665.00	94,915.00	158,590.00	53,832.00	(1,178,790.00)	0.00		0.33
Due From Other Funds	0.00	27,689.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		27,689.60
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Subtotal Assets	304,188.34	31,196.36	1,657,008.86	405,187.80	(1,955,810.00)	277,466.00	207,820.00	63,665.00	94,915.00	158,590.00	53,832.00	(1,178,790.00)	(2.00)	0.00	119,267.36
Liabilities															
Accounts Payable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Accounts Payable (excluding LCFF	817,091.66	68,260.19	214,929.70	230.42	1,786,339.00	(2,131,084.00)	1,751,806.00	(205,690.00)	171,010.00	(174,559.00)	(2,121,862.00)	(176,474.00)	0.00		(2.03)
Due to Other Funds	95,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(95,000.00)	0.00		0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Unearned Revenue	0.00	85,267.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		85,267.83
Subtotal Liabilities	912,091.66	153,528.02	214,929.70	230.42	1,786,339.00	(2,131,084.00)	1,751,806.00	(205,690.00)	171,010.00	(174,559.00)	(2,121,862.00)	(271,474.00)	0.00	0.00	85,265.80
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Balance Sheet Transactions	(607,903.32)	(122,331.66)	1,442,079.16	404,957.38	(3,742,149.00)	2,408,550.00	(1,543,986.00)	269,355.00	(76,095.00)	333,149.00	2,175,694.00	(907,316.00)	(2.00)		34,001.56
E. NET INCREASE/DECREASE	(651,841.15)	(2,025,157.95)	931,628.33	(1,240,516.42)	(4,689,442.00)	6,803,692.00	(3,558,641.00)	(1,826,654.00)	230,424.00	1,514,448.00	(128,259.00)	(991,830.00)	0.00	0.00	(5,632,149.19)
F. ENDING CASH	22,588,117.41	20,562,959.46	21,494,587.79	20,254,071.37	15,564,629.37	22,368,321.37	18,809,680.37	16,983,026.37	17,213,450.37	18,727,898.37	18,599,639.37	17,607,809.37			

Section 5

General Fund

The General Fund (Fund 01) is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities

The principal revenue sources for this fund is through a State apportionment calculated by the Local Control Funding Formula.

Description	Resource Codes	Object Codes	Original Budget (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	34,716,771.00	35,770,645.00	6,660,445.53	35,770,645.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,504.00	10,504.00	2,034.87	10,504.00	0.00	0.0%
3) Other State Revenue		8300-8599	535,989.00	777,903.00	47,802.00	777,903.00	0.00	0.0%
4) Other Local Revenue		8600-8799	506,120.00	506,878.00	497,588.11	506,878.00	0.00	0.0%
5) TOTAL, REVENUES			35,769,384.00	37,065,930.00	7,207,870.51	37,065,930.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,507,815.00	15,059,046.00	3,957,070.99	15,229,446.00	(170,400.00)	-1.1%
2) Classified Salaries		2000-2999	4,020,472.00	4,304,329.00	1,239,994.56	4,304,328.73	.27	0.0%
3) Employee Benefits		3000-3999	6,497,897.00	6,631,569.00	1,876,770.44	6,631,568.33	.67	0.0%
4) Books and Supplies		4000-4999	1,368,378.00	1,254,377.00	276,027.58	1,254,376.17	.83	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,232,095.00	4,455,161.00	1,195,993.85	4,455,160.81	.19	0.0%
6) Capital Outlay		6000-6999	85,350.00	462,431.00	2,332.81	462,431.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	609,385.00	609,385.00	172,452.00	609,385.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(67,918.00)	(41,690.00)	0.00	(41,690.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			32,253,474.00	32,734,608.00	8,720,642.23	32,905,006.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,515,910.00	4,331,322.00	(1,512,771.72)	4,160,923.96		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,055,738.00)	(7,985,306.00)	0.00	(8,137,831.50)	(152,525.50)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,055,738.00)	(7,985,306.00)	0.00	(8,137,831.50)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,539,828.00)	(3,653,984.00)	(1,512,771.72)	(3,976,907.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,409,644.00	16,036,385.00		16,036,385.00	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)			10,409,644.00	16,036,385.00		16,036,385.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,409,644.00	16,036,385.00		16,036,385.00		
2) Ending Balance, June 30 (E + F1e)			7,869,816.00	12,382,401.00		12,059,477.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
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	2,500,000.00	2,892,395.85		2,569,472.31		
Stabilization Agreement	0000	9760	*2,500,000.00*					
Mitigation Measures	0000	9760		*2,892,395.85*				
Mitigation Measures	0000	9760				*2,569,472.31*		
d) Assigned								
Other Assignments		9780	1,733,067.00	2,397,636.00		2,397,636.00		
State Lottery	0000	9780	*732,825.00*					
Unrestricted Instructional Material	0000	9780	*840,825.00*					
MAA	0000	9780	*159,417.00*					
Future Adoption Materials	0000	9780		*1,500,000.00*				
Tech Refresh	1100	9780		*897,636.00*				
Future Adoption Materials	0000	9780				*1,500,000.00*		
Tech Refresh	1100	9780				*897,636.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,253,124.00	7,092,369.15		7,092,369.15		
Unassigned/Unappropriated Amount		9790	383,625.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,331,666.00	19,687,604.00	5,231,274.00	19,687,604.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,238,570.00	5,602,812.00	1,303,710.00	5,602,812.00	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	43,915.00	46,117.00	0.00	46,117.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,377,042.00	8,270,202.00	54,805.10	8,270,202.00	0.00	0.0%
Unsecured Roll Taxes		8042	434,019.00	497,963.00	1,879.05	497,963.00	0.00	0.0%
Prior Years' Taxes		8043	3,848.00	8,782.00	8,781.78	8,782.00	0.00	0.0%
Supplemental Taxes		8044	179,149.00	196,544.00	59,995.60	196,544.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,210,682.00	1,438,649.00	0.00	1,438,649.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	24,950.00	0.00	24,950.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subtotal, LCFF Sources			34,818,891.00	35,773,623.00	6,660,445.53	35,773,623.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(95,000.00)	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	(7,120.00)	(2,978.00)	0.00	(2,978.00)	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			34,716,771.00	35,770,645.00	6,660,445.53	35,770,645.00	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		
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	10,504.00	10,504.00	2,034.87	10,504.00	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			10,504.00	10,504.00	2,034.87	10,504.00	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						

Description	Resource Codes	Object Codes	Original Budget (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 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	71,039.00	71,039.00	0.00	71,039.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	464,950.00	536,137.00	0.00	536,137.00	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						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	170,727.00	47,802.00	170,727.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			535,989.00	777,903.00	47,802.00	777,903.00	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	32,000.00	32,000.00	0.00	32,000.00	0.00	0.0%
Interest		8660	185,000.00	185,000.00	261,416.00	185,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	104,280.00	104,280.00	46,714.64	104,280.00	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	184,840.00	185,598.00	189,457.47	185,598.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			506,120.00	506,878.00	497,588.11	506,878.00	0.00	0.0%
TOTAL, REVENUES			35,769,384.00	37,065,930.00	7,207,870.51	37,065,930.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,257,935.00	13,088,093.00	3,290,301.92	13,258,493.00	(170,400.00)	-1.3%
Certificated Pupil Support Salaries		1200	106,624.00	106,624.00	35,541.36	106,624.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,027,129.00	1,777,129.00	594,938.15	1,777,129.00	0.00	0.0%
Other Certificated Salaries		1900	116,127.00	87,200.00	36,289.56	87,200.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,507,815.00	15,059,046.00	3,957,070.99	15,229,446.00	(170,400.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	978,380.00	1,058,699.00	286,281.86	1,058,699.00	0.00	0.0%
Classified Support Salaries		2200	1,591,697.00	1,341,611.00	398,586.98	1,341,610.13	.87	0.0%
Classified Supervisors' and Administrators' Salaries		2300	180,814.00	180,814.00	40,065.26	180,814.24	(.24)	0.0%
Clerical, Technical and Office Salaries		2400	1,269,581.00	1,723,205.00	511,940.46	1,723,205.36	(.36)	0.0%
Other Classified Salaries		2900	0.00	0.00	3,120.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,020,472.00	4,304,329.00	1,239,994.56	4,304,328.73	.27	0.0%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	2,777,421.00	2,590,158.00	740,037.27	2,590,158.00	0.00	0.0%
PERS		3201-3202	1,004,069.00	1,118,894.00	319,141.12	1,118,893.77	.23	0.0%
OASDI/Medicare/Alternative		3301-3302	526,574.00	572,908.00	144,749.66	572,908.27	(.27)	0.0%
Health and Welfare Benefits		3401-3402	1,856,607.00	2,010,193.00	577,744.96	2,010,192.12	.88	0.0%
Unemployment Insurance		3501-3502	9,315.00	9,523.00	2,607.85	9,523.09	(.09)	0.0%
Workers' Compensation		3601-3602	310,210.00	316,192.00	86,880.48	316,192.08	(.08)	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	13,701.00	13,701.00	5,609.10	13,701.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,497,897.00	6,631,569.00	1,876,770.44	6,631,568.33	.67	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	86,500.00	103,430.00	53,429.80	103,430.00	0.00	0.0%
Books and Other Reference Materials		4200	12,318.00	63,038.00	610.00	63,038.00	0.00	0.0%
Materials and Supplies		4300	971,533.00	714,463.00	195,346.33	714,462.17	.83	0.0%
Noncapitalized Equipment		4400	298,027.00	373,446.00	26,641.45	373,446.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,368,378.00	1,254,377.00	276,027.58	1,254,376.17	.83	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	189,137.00	795,111.00	32,240.67	795,110.62	.38	0.0%
Dues and Memberships		5300	29,569.00	29,569.00	14,352.00	29,569.00	0.00	0.0%
Insurance		5400-5450	586,550.00	263,199.00	263,198.60	263,199.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,174,034.00	1,097,766.00	374,746.96	1,097,765.74	.26	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	560,366.00	830,832.00	181,627.24	830,832.31	(.31)	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	1,465,401.00	1,366,841.00	315,050.50	1,366,840.83	.17	0.0%
Communications		5900	227,038.00	71,843.00	14,777.88	71,843.31	(.31)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,232,095.00	4,455,161.00	1,195,993.85	4,455,160.81	.19	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	85,350.00	462,431.00	2,332.81	462,431.00	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			85,350.00	462,431.00	2,332.81	462,431.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	609,385.00	609,385.00	172,452.00	609,385.00	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	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)			609,385.00	609,385.00	172,452.00	609,385.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(32,918.00)	(6,690.00)	0.00	(6,690.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(35,000.00)	(35,000.00)	0.00	(35,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(67,918.00)	(41,690.00)	0.00	(41,690.00)	0.00	0.0%
TOTAL, EXPENDITURES			32,253,474.00	32,734,608.00	8,720,642.23	32,905,006.04	(170,398.04)	-0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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: 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	(6,055,738.00)	(7,985,306.00)	0.00	(8,137,831.50)	(152,525.50)	1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,055,738.00)	(7,985,306.00)	0.00	(8,137,831.50)	(152,525.50)	1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,055,738.00)	(7,985,306.00)	0.00	(8,137,831.50)	(152,525.50)	1.9%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,677,595.00	1,009,854.00	111,149.67	1,009,854.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,756,103.00	3,392,257.00	702,749.83	3,392,257.00	0.00	0.0%
4) Other Local Revenue		8600-8799	883,952.00	97,425.00	24,446.90	148,267.00	50,842.00	52.2%
5) TOTAL, REVENUES			7,317,650.00	4,499,536.00	838,346.40	4,550,378.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,234,832.00	3,292,513.00	1,001,764.09	3,292,513.34	(.34)	0.0%
2) Classified Salaries		2000-2999	1,784,456.00	1,663,027.00	398,326.18	1,663,027.55	(.55)	0.0%
3) Employee Benefits		3000-3999	2,658,157.00	2,473,550.00	443,638.98	2,473,556.07	(6.07)	0.0%
4) Books and Supplies		4000-4999	3,774,301.00	2,097,339.00	766,580.45	2,105,686.71	(8,347.71)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	2,157,722.00	4,541,420.00	803,490.45	4,591,420.04	(50,000.04)	-1.1%
6) Capital Outlay		6000-6999	146,227.00	45,000.00	14,463.28	45,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	199,562.00	199,562.00	0.00	199,562.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	32,918.00	6,690.00	0.00	6,690.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,988,175.00	14,319,101.00	3,428,263.43	14,377,455.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,670,525.00)	(9,819,565.00)	(2,589,917.03)	(9,827,077.71)		
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	6,055,738.00	8,188,674.00	0.00	8,137,831.50	(50,842.50)	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,055,738.00	8,188,674.00	0.00	8,137,831.50		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(614,787.00)	(1,630,891.00)	(2,589,917.03)	(1,689,246.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,787,759.00	8,763,441.00		8,763,441.00	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)			6,787,759.00	8,763,441.00		8,763,441.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,787,759.00	8,763,441.00		8,763,441.00		
2) Ending Balance, June 30 (E + F1e)			6,172,972.00	7,132,550.00		7,074,194.79		
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		

Description	Resource Codes	Object Codes	Original Budget (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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,172,972.00	7,132,550.00		7,074,194.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	279,355.00	279,355.00	0.00	279,355.00	0.00	0.0%
Special Education Discretionary Grants		8182	13,562.00	45,519.00	0.00	45,519.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	179,095.00	441,295.00	0.00	441,295.00	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	96,412.00	38,737.00	9,513.00	38,737.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	59,722.00	60,697.00	15,174.00	60,697.00	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	70,157.00	21,351.00	0.00	21,351.00	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	1,979,292.00	122,900.00	86,462.67	122,900.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,677,595.00	1,009,854.00	111,149.67	1,009,854.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	183,245.00	183,245.00	0.00	183,245.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,572,858.00	3,209,012.00	702,749.83	3,209,012.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,756,103.00	3,392,257.00	702,749.83	3,392,257.00	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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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%

Description	Resource Codes	Object Codes	Original Budget (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 Local Revenue		8699	0.00	5,199.00	6,137.90	5,199.00	0.00	0.0%
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	883,952.00	92,226.00	18,309.00	143,068.00	50,842.00	55.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			883,952.00	97,425.00	24,446.90	148,267.00	50,842.00	52.2%
TOTAL, REVENUES			7,317,650.00	4,499,536.00	838,346.40	4,550,378.00	50,842.00	1.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,271,357.00	2,233,541.00	679,858.27	2,233,542.06	(1.06)	0.0%
Certificated Pupil Support Salaries		1200	627,138.00	853,608.00	260,674.14	853,607.20	.80	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	336,337.00	176,437.00	58,812.36	176,437.08	(.08)	0.0%
Other Certificated Salaries		1900	0.00	28,927.00	2,419.32	28,927.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,234,832.00	3,292,513.00	1,001,764.09	3,292,513.34	(.34)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,047,523.00	915,861.00	246,193.20	915,861.52	(.52)	0.0%
Classified Support Salaries		2200	181,194.00	263,799.00	96,774.24	263,799.39	(.39)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	79,153.00	79,153.00	26,384.28	79,152.84	.16	0.0%
Clerical, Technical and Office Salaries		2400	476,586.00	138,272.00	28,974.46	138,271.80	.20	0.0%
Other Classified Salaries		2900	0.00	265,942.00	0.00	265,942.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,784,456.00	1,663,027.00	398,326.18	1,663,027.55	(.55)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,498,152.00	1,441,946.00	167,911.82	1,441,947.19	(1.19)	0.0%
PERS		3201-3202	440,059.00	345,281.00	100,215.18	345,280.89	.11	0.0%
OASDI/Medicare/Alternative		3301-3302	206,099.00	166,511.00	46,297.82	166,512.19	(1.19)	0.0%
Health and Welfare Benefits		3401-3402	426,377.00	433,840.00	106,839.66	433,842.80	(2.80)	0.0%
Unemployment Insurance		3501-3502	2,412.00	2,053.00	651.84	2,052.31	.69	0.0%
Workers' Compensation		3601-3602	82,757.00	83,898.00	21,701.74	83,899.77	(1.77)	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	2,301.00	21.00	20.92	20.92	.08	0.4%
TOTAL, EMPLOYEE BENEFITS			2,658,157.00	2,473,550.00	443,638.98	2,473,556.07	(6.07)	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	31,750.00	135,401.00	89,352.78	135,401.00	0.00	0.0%
Books and Other Reference Materials		4200	140,602.00	241.00	240.53	8,588.00	(8,347.00)	-3,463.5%
Materials and Supplies		4300	3,135,116.00	1,906,314.00	657,621.62	1,906,314.71	(.71)	0.0%
Noncapitalized Equipment		4400	466,833.00	55,383.00	19,365.52	55,383.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,774,301.00	2,097,339.00	766,580.45	2,105,686.71	(8,347.71)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	129,717.00	86,042.00	10,982.13	86,042.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	67,600.00	67,599.69	67,599.69	.31	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,352.00	135,536.00	15,003.05	135,536.42	(.42)	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	1,943,528.00	4,246,980.00	704,768.86	4,296,980.21	(50,000.21)	-1.2%
Communications		5900	125.00	5,262.00	5,136.72	5,261.72	.28	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,157,722.00	4,541,420.00	803,490.45	4,591,420.04	(50,000.04)	-1.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	146,227.00	45,000.00	14,463.28	45,000.00	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			146,227.00	45,000.00	14,463.28	45,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	199,562.00	199,562.00	0.00	199,562.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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)			199,562.00	199,562.00	0.00	199,562.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	32,918.00	6,690.00	0.00	6,690.00	0.00	0.0%
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			32,918.00	6,690.00	0.00	6,690.00	0.00	0.0%
TOTAL, EXPENDITURES			13,988,175.00	14,319,101.00	3,428,263.43	14,377,455.71	(58,354.71)	-0.4%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	6,055,738.00	8,188,674.00	0.00	8,137,831.50	(50,842.50)	-0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,055,738.00	8,188,674.00	0.00	8,137,831.50	(50,842.50)	-0.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,055,738.00	8,188,674.00	0.00	8,137,831.50	50,842.50	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	34,716,771.00	35,770,645.00	6,660,445.53	35,770,645.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,688,099.00	1,020,358.00	113,184.54	1,020,358.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,292,092.00	4,170,160.00	750,551.83	4,170,160.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,390,072.00	604,303.00	522,035.01	655,145.00	50,842.00	8.4%
5) TOTAL, REVENUES			43,087,034.00	41,565,466.00	8,046,216.91	41,616,308.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,742,647.00	18,351,559.00	4,958,835.08	18,521,959.34	(170,400.34)	-0.9%
2) Classified Salaries		2000-2999	5,804,928.00	5,967,356.00	1,638,320.74	5,967,356.28	(.28)	0.0%
3) Employee Benefits		3000-3999	9,156,054.00	9,105,119.00	2,320,409.42	9,105,124.40	(5.40)	0.0%
4) Books and Supplies		4000-4999	5,142,679.00	3,351,716.00	1,042,608.03	3,360,062.88	(8,346.88)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	6,389,817.00	8,996,581.00	1,999,484.30	9,046,580.85	(49,999.85)	-0.6%
6) Capital Outlay		6000-6999	231,577.00	507,431.00	16,796.09	507,431.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	808,947.00	808,947.00	172,452.00	808,947.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(35,000.00)	(35,000.00)	0.00	(35,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			46,241,649.00	47,053,709.00	12,148,905.66	47,282,461.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,154,615.00)	(5,488,243.00)	(4,102,688.75)	(5,666,153.75)		
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	203,368.00	0.00	0.00	(203,368.00)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	203,368.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,154,615.00)	(5,284,875.00)	(4,102,688.75)	(5,666,153.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,197,403.00	24,799,826.00		24,799,826.00	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)			17,197,403.00	24,799,826.00		24,799,826.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,197,403.00	24,799,826.00		24,799,826.00		
2) Ending Balance, June 30 (E + F1e)			14,042,788.00	19,514,951.00		19,133,672.25		
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		

Description	Resource Codes	Object Codes	Original Budget (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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,172,972.00	7,132,550.00		7,074,194.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,500,000.00	2,892,395.85		2,569,472.31		
Stabilization Agreement	0000	9760	*2,500,000.00*					
Mitigation Measures	0000	9760		*2,892,395.85*				
Mitigation Measures	0000	9760				*2,569,472.31*		
d) Assigned								
Other Assignments		9780	1,733,067.00	2,397,636.00		2,397,636.00		
State Lottery	0000	9780	*732,825.00*					
Unrestricted Instructional Material	0000	9780	*840,825.00*					
MAA	0000	9780	*159,417.00*					
Future Adoption Materials	0000	9780		*1,500,000.00*				
Tech Refresh	1100	9780		*897,636.00*				
Future Adoption Materials	0000	9780				*1,500,000.00*		
Tech Refresh	1100	9780				*897,636.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,253,124.00	7,092,369.15		7,092,369.15		
Unassigned/Unappropriated Amount		9790	383,625.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,331,666.00	19,687,604.00	5,231,274.00	19,687,604.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	9,238,570.00	5,602,812.00	1,303,710.00	5,602,812.00	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	43,915.00	46,117.00	0.00	46,117.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,377,042.00	8,270,202.00	54,805.10	8,270,202.00	0.00	0.0%
Unsecured Roll Taxes		8042	434,019.00	497,963.00	1,879.05	497,963.00	0.00	0.0%
Prior Years' Taxes		8043	3,848.00	8,782.00	8,781.78	8,782.00	0.00	0.0%
Supplemental Taxes		8044	179,149.00	196,544.00	59,995.60	196,544.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,210,682.00	1,438,649.00	0.00	1,438,649.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	24,950.00	0.00	24,950.00	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			34,818,891.00	35,773,623.00	6,660,445.53	35,773,623.00	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)
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(95,000.00)	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	(7,120.00)	(2,978.00)	0.00	(2,978.00)	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			34,716,771.00	35,770,645.00	6,660,445.53	35,770,645.00	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	279,355.00	279,355.00	0.00	279,355.00	0.00	0.0%
Special Education Discretionary Grants		8182	13,562.00	45,519.00	0.00	45,519.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	10,504.00	10,504.00	2,034.87	10,504.00	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	179,095.00	441,295.00	0.00	441,295.00	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	96,412.00	38,737.00	9,513.00	38,737.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	59,722.00	60,697.00	15,174.00	60,697.00	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	70,157.00	21,351.00	0.00	21,351.00	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	1,979,292.00	122,900.00	86,462.67	122,900.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,688,099.00	1,020,358.00	113,184.54	1,020,358.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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	71,039.00	71,039.00	0.00	71,039.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	648,195.00	719,382.00	0.00	719,382.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,572,858.00	3,379,739.00	750,551.83	3,379,739.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,292,092.00	4,170,160.00	750,551.83	4,170,160.00	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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	32,000.00	32,000.00	0.00	32,000.00	0.00	0.0%
Interest		8660	185,000.00	185,000.00	261,416.00	185,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	104,280.00	104,280.00	46,714.64	104,280.00	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	184,840.00	190,797.00	195,595.37	190,797.00	0.00	0.0%
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	883,952.00	92,226.00	18,309.00	143,068.00	50,842.00	55.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,390,072.00	604,303.00	522,035.01	655,145.00	50,842.00	8.4%
TOTAL, REVENUES			43,087,034.00	41,565,466.00	8,046,216.91	41,616,308.00	50,842.00	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,529,292.00	15,321,634.00	3,970,160.19	15,492,035.06	(170,401.06)	-1.1%
Certificated Pupil Support Salaries		1200	733,762.00	960,232.00	296,215.50	960,231.20	.80	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,363,466.00	1,953,566.00	653,750.51	1,953,566.08	(.08)	0.0%
Other Certificated Salaries		1900	116,127.00	116,127.00	38,708.88	116,127.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,742,647.00	18,351,559.00	4,958,835.08	18,521,959.34	(170,400.34)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,025,903.00	1,974,560.00	532,475.06	1,974,560.52	(.52)	0.0%
Classified Support Salaries		2200	1,772,891.00	1,605,410.00	495,361.22	1,605,409.52	.48	0.0%
Classified Supervisors' and Administrators' Salaries		2300	259,967.00	259,967.00	66,449.54	259,967.08	(.08)	0.0%
Clerical, Technical and Office Salaries		2400	1,746,167.00	1,861,477.00	540,914.92	1,861,477.16	(.16)	0.0%
Other Classified Salaries		2900	0.00	265,942.00	3,120.00	265,942.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,804,928.00	5,967,356.00	1,638,320.74	5,967,356.28	(.28)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,275,573.00	4,032,104.00	907,949.09	4,032,105.19	(1.19)	0.0%
PERS		3201-3202	1,444,128.00	1,464,175.00	419,356.30	1,464,174.66	.34	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)
OASDI/Medicare/Alternative		3301-3302	732,673.00	739,419.00	191,047.48	739,420.46	(1.46)	0.0%
Health and Welfare Benefits		3401-3402	2,282,984.00	2,444,033.00	684,584.62	2,444,034.92	(1.92)	0.0%
Unemployment Insurance		3501-3502	11,727.00	11,576.00	3,259.69	11,575.40	.60	0.0%
Workers' Compensation		3601-3602	392,967.00	400,090.00	108,582.22	400,091.85	(1.85)	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	16,002.00	13,722.00	5,630.02	13,721.92	.08	0.0%
TOTAL, EMPLOYEE BENEFITS			9,156,054.00	9,105,119.00	2,320,409.42	9,105,124.40	(5.40)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	118,250.00	238,831.00	142,782.58	238,831.00	0.00	0.0%
Books and Other Reference Materials		4200	152,920.00	63,279.00	850.53	71,626.00	(8,347.00)	-13.2%
Materials and Supplies		4300	4,106,649.00	2,620,777.00	852,967.95	2,620,776.88	.12	0.0%
Noncapitalized Equipment		4400	764,860.00	428,829.00	46,006.97	428,829.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,142,679.00	3,351,716.00	1,042,608.03	3,360,062.88	(8,346.88)	-0.2%
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	318,854.00	881,153.00	43,222.80	881,152.62	.38	0.0%
Dues and Memberships		5300	29,569.00	29,569.00	14,352.00	29,569.00	0.00	0.0%
Insurance		5400-5450	586,550.00	263,199.00	263,198.60	263,199.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,174,034.00	1,165,366.00	442,346.65	1,165,365.43	.57	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	644,718.00	966,368.00	196,630.29	966,368.73	(.73)	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	3,408,929.00	5,613,821.00	1,019,819.36	5,663,821.04	(50,000.04)	-0.9%
Communications		5900	227,163.00	77,105.00	19,914.60	77,105.03	(.03)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,389,817.00	8,996,581.00	1,999,484.30	9,046,580.85	(49,999.85)	-0.6%
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	231,577.00	507,431.00	16,796.09	507,431.00	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			231,577.00	507,431.00	16,796.09	507,431.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	808,947.00	808,947.00	172,452.00	808,947.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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)			808,947.00	808,947.00	172,452.00	808,947.00	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	(35,000.00)	(35,000.00)	0.00	(35,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,000.00)	(35,000.00)	0.00	(35,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			46,241,649.00	47,053,709.00	12,148,905.66	47,282,461.75	(228,752.75)	-0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	203,368.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	203,368.00	0.00	0.00	(203,368.00)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	203,368.00	0.00	0.00	203,368.00	100.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,056,672.21
6266	Educator Effectiveness, FY 2021-22	242,427.00
6300	Lottery: Instructional Materials	715,305.00
6547	Special Education Early Intervention Preschool Grant	184,673.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	970,520.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	381,297.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	14,855.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	309,578.00
7435	Learning Recovery Emergency Block Grant	1,359,032.15
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,533,742.00
9010	Other Restricted Local	281,093.43
Total, Restricted Balance		7,074,194.79

Section 6

Criteria & Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	2,985.49	3,054.61		
Charter School	0.00	0.00		
Total ADA	**2,985.49**	**3,054.61**	**2.3%**	**Not Met**
1st Subsequent Year (2025-26)				
District Regular	3,016.00	3,207.74		
Charter School				
Total ADA	**3,016.00**	**3,207.74**	**6.4%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	3,016.00	3,323.06		
Charter School				
Total ADA	**3,016.00**	**3,323.06**	**10.2%**	**Not Met**

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District is using Absorption rates from multiple builders in the community. We are being conservative and estimating 50% of anticipated increased enrollment numbers. ADA is being held at current 96% enrollment numbers

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CALPADS/Projected	Percent Change	Status
Current Year (2024-25)				
District Regular	3,084.00	3,127.00		
Charter School				
Total Enrollment	**3,084.00**	**3,127.00**	**1.4%**	**Met**
1st Subsequent Year (2025-26)				
District Regular	3,116.00	3,286.50		
Charter School				
Total Enrollment	**3,116.00**	**3,286.50**	**5.5%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	3,100.00	3,406.63		
Charter School				
Total Enrollment	**3,100.00**	**3,406.63**	**9.9%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

District is using Absorption rates from multiple builders in the community. We are being conservative and estimating 50% of anticipated increased enrollment numbers.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)				
	District Regular	2,282	2,261	
	Charter School			
	Total ADA/Enrollment	**2,282**	**2,261**	**100.9%**
Second Prior Year (2022-23)				
	District Regular	2,502	2,735	
	Charter School			
	Total ADA/Enrollment	**2,502**	**2,735**	**91.5%**
First Prior Year (2023-24)				
	District Regular	2,790	2,790	
	Charter School	0		
	Total ADA/Enrollment	**2,790**	**2,790**	**100.0%**
			Historical Average Ratio:	97.5%
			District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**98.0%**

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	3,055	3,127		
	Charter School	0			
	Total ADA/Enrollment	**3,055**	**3,127**	**97.7%**	**Met**
1st Subsequent Year (2025-26)					
	District Regular	3,208	3,287		
	Charter School				
	Total ADA/Enrollment	**3,208**	**3,287**	**97.6%**	**Met**
2nd Subsequent Year (2026-27)					
	District Regular	3,323	3,407		
	Charter School				
	Total ADA/Enrollment	**3,323**	**3,407**	**97.5%**	**Met**

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

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

Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	34,818,891.00	35,773,623.00	2.7%	Not Met
1st Subsequent Year (2025-26)	36,431,365.00	38,855,586.00	6.7%	Not Met
2nd Subsequent Year (2026-27)	37,627,084.00	41,447,312.00	10.2%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Increase in LCFF revenue is due to the increased Enrollment/ADA that is projected in the current and subsequent years. Per the newest builder absorption rates.

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)	14,863,135.54	18,849,365.34	78.9%
Second Prior Year (2022-23)	18,472,526.05	21,752,715.39	84.9%
First Prior Year (2023-24)	19,710,369.06	23,646,487.13	83.4%
		Historical Average Ratio:	82.4%

	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):	**79.4% to 85.4%**	**79.4% to 85.4%**	**79.4% to 85.4%**

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)	26,165,343.06	32,905,006.04	79.5%	Met
1st Subsequent Year (2025-26)	29,322,807.73	35,823,190.73	81.9%	Met
2nd Subsequent Year (2026-27)	31,961,898.73	38,644,920.73	82.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First 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)	2,688,099.00	1,020,358.00	-62.0%	Yes
1st Subsequent Year (2025-26)	2,688,099.00	1,020,358.00	-62.0%	Yes
2nd Subsequent Year (2026-27)	2,688,099.00	1,020,358.00	-62.0%	Yes

Explanation: (required if Yes)

At adoption ESSER funds were included in the budget in the amount of 1.6 million. All ESSER funds were spent down in the 2023-24 FY and removed from current and future budgets.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	4,292,092.00	4,170,160.00	-2.8%	No
1st Subsequent Year (2025-26)	4,292,092.00	4,292,346.00	0.0%	No
2nd Subsequent Year (2026-27)	4,292,092.00	4,424,550.00	3.1%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	1,390,072.00	655,145.00	-52.9%	Yes
1st Subsequent Year (2025-26)	1,340,072.00	604,303.00	-54.9%	Yes
2nd Subsequent Year (2026-27)	1,340,072.00	604,303.00	-54.9%	Yes

Explanation: (required if Yes)

At adoption estimated AB602 funds for Special Education were estimated to be 883,952. During 1st interim guidance from the San Joaquin SELPA was distributed to LEAs. Our current estimated allocation for AB602 is 143,068 for the 24-25 FY. This is being carried out in subsequent years as well.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	5,142,679.00	3,360,062.88	-34.7%	Yes
1st Subsequent Year (2025-26)	5,142,679.00	3,456,160.00	-32.8%	Yes
2nd Subsequent Year (2026-27)	5,142,679.00	3,238,278.00	-37.0%	Yes

Explanation: (required if Yes)

With the reduction of the ESSER funding along with that came the reduction of the expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	6,389,817.00	9,046,580.85	41.6%	Yes
1st Subsequent Year (2025-26)	6,389,817.00	9,305,313.00	45.6%	Yes
2nd Subsequent Year (2026-27)	6,389,817.00	9,344,791.00	46.2%	Yes

Explanation: (required if Yes)

Increase is due to need of services in Special Education and unfilled positions the district currently has. We are diligently working on filling these positions and reducing the number of contracted services. We are also spending down some of the 1 time funding using professional development services for our certificated staff.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	8,370,263.00	5,845,663.00	-30.2%	Not Met
1st Subsequent Year (2025-26)	8,320,263.00	5,917,007.00	-28.9%	Not Met
2nd Subsequent Year (2026-27)	8,320,263.00	6,049,211.00	-27.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	11,532,496.00	12,406,643.73	7.6%	Not Met
1st Subsequent Year (2025-26)	11,532,496.00	12,761,473.00	10.7%	Not Met
2nd Subsequent Year (2026-27)	11,532,496.00	12,583,069.00	9.1%	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

At adoption ESSER funds were included in the budget in the amount of 1.6 million. All ESSER funds were spent down in the 2023-24 FY and removed from current and future budgets.

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

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

At adoption estimated AB602 funds for Special Education were estimated to be 883,952. During 1st interim guidance from the San Joaquin SELPA was distributed to LEAs. Our current estimated allocation for AB602 is 143,068 for the 24-25 FY. This is being carried out in subsequent years as well.

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

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

With the reduction of the ESSER funding along with that came the reduction of the expenditures.

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

Increase is due to need of services in Special Education and unfilled positions the district currently has. We are diligently working on filling these positions and reducing the number of contracted services. We are also spending down some of the 1 time funding using professional development services for our certificated staff.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	1,300,887.54	1,359,828.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,359,828.00	

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)	15.0%	14.2%	4.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.0%**	**4.7%**	**1.4%**

8B. Calculating the District's Deficit Spending Percentages

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

	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)	(3,976,907.54)	32,905,006.04	12.1%	Not Met
1st Subsequent Year (2025-26)	(4,721,286.73)	35,823,190.73	13.2%	Not Met
2nd Subsequent Year (2026-27)	(4,997,016.73)	38,644,920.73	12.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Due to increased STRS and PERS rates and other cost increases such as contribution to Special Education. The district projected deficit spending in all years. To address deficit spending and preserve our reserves the district will need to plan further reductions in operating expenses. The district will continue to be proactive and explore new cost savings strategies to provide relief to the districts budget.

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)	19,133,672.25	Met
1st Subsequent Year (2025-26)	12,185,368.63	Met
2nd Subsequent Year (2026-27)	4,683,690.01	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)	17,607,809.00	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.)	3,055	3,208	3,323
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): San Joaquin County SELPA

	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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	47,282,461.75	51,720,896.62	54,998,201.62
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	47,282,461.75	51,720,896.62	54,998,201.62

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,418,473.85	1,551,626.90	1,649,946.05
6.	Reserve Standard - by Amount ($87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,418,473.85**	**1,551,626.90**	**1,649,946.05**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,092,369.15	7,338,190.73	2,341,174.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	7,092,369.15	7,338,190.73	2,341,174.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.00%	14.19%	4.26%
	District's Reserve Standard (Section 10B, Line 7):	**1,418,473.85**	**1,551,626.90**	**1,649,946.05**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2024-25)	(6,055,738.00)	(8,137,831.50)	34.4%	2,082,093.50	Not Met
1st Subsequent Year (2025-26)	(6,055,738.00)	(9,071,760.00)	49.8%	3,016,022.00	Not Met
2nd Subsequent Year (2026-27)	(6,055,738.00)	(9,142,147.00)	51.0%	3,086,409.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

Increases to RRM and Special Education were not included in the Adoption budget. In addition to that we have increased certificated FTE's in subsequent years to accommodate increasing ADA in Special Education.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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 budget adoption? — 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				
General Obligation Bonds	30	Fund 51, 8571, 8611, 8612, 8614, 8660	Fund 51, 7433, 7434	44,638,630
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				44,638,630

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	0	0	0	0
General Obligation Bonds	934,350	934,350	934,350	934,350
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	934,350	934,350	934,350	934,350
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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?: No

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

2 OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	493,119.00	493,119.00
b. OPEB plan(s) fiduciary net position (if applicable)	122,056.00	122,056.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	371,063.00	371,063.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023	Jun 30, 2023

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
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)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	0.00
2nd Subsequent Year (2026-27)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	115,000.00	115,000.00
1st Subsequent Year (2025-26)	115,000.00	115,000.00
2nd Subsequent Year (2026-27)	115,000.00	115,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	10	8
1st Subsequent Year (2025-26)	10	7
2nd Subsequent Year (2026-27)	10	6

4. Comments:

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

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

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

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

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

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

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	137.0	152.0	166.0	178.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? 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	208,039

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? 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	137.0	124.3	139.3	154.3

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	15.0	32.0	32.0	32.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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

Negotiations Not Settled

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Section 7

Cafeteria Fund

The Cafeteria Fund (Fund 13) is used to account separately for federal, state, and local revenues to operate the food service program.

The principal revenue source in this fund is the federal National School Lunch and Breakfast Program, and State Meal Program. Both sources are generated based on meals served to pupils.

Description	Resource Codes	Object Codes	Original Budget (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	400,000.00	400,000.00	96,309.65	400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,300,000.00	1,300,000.00	772,162.61	1,300,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,066.00	9,066.00	36,870.00	9,066.00	0.00	0.0%
5) TOTAL, REVENUES			1,709,066.00	1,709,066.00	905,342.26	1,709,066.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	391,517.00	348,746.00	106,731.50	348,746.00	0.00	0.0%
3) Employee Benefits		3000-3999	154,896.00	154,896.00	46,212.05	154,896.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,119,310.00	1,122,310.00	259,125.31	1,122,310.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,369.00	37,369.00	8,723.78	37,369.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	45,000.00	28,100.43	45,000.00	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	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,753,092.00	1,743,321.00	448,893.07	1,743,321.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,026.00)	(34,255.00)	456,449.19	(34,255.00)		
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)			(44,026.00)	(34,255.00)	456,449.19	(34,255.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,201,609.00	3,145,650.00		3,145,650.00	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)			2,201,609.00	3,145,650.00		3,145,650.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,201,609.00	3,145,650.00		3,145,650.00		
2) Ending Balance, June 30 (E + F1e)			2,157,583.00	3,111,395.00		3,111,395.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,157,583.00	3,111,395.00		3,111,395.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	400,000.00	400,000.00	96,309.65	400,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	400,000.00	96,309.65	400,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,300,000.00	1,300,000.00	772,162.61	1,300,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,300,000.00	1,300,000.00	772,162.61	1,300,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	9,000.00	9,000.00	36,870.00	9,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	66.00	66.00	0.00	66.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,066.00	9,066.00	36,870.00	9,066.00	0.00	0.0%
TOTAL, REVENUES			1,709,066.00	1,709,066.00	905,342.26	1,709,066.00		
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	311,751.00	268,980.00	80,226.68	268,980.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	79,766.00	79,766.00	26,504.82	79,766.00	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			391,517.00	348,746.00	106,731.50	348,746.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	86,816.00	86,816.00	26,180.17	86,816.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,895.00	29,895.00	7,761.86	29,895.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,467.00	31,467.00	10,504.24	31,467.00	0.00	0.0%
Unemployment Insurance		3501-3502	196.00	196.00	51.47	196.00	0.00	0.0%
Workers' Compensation		3601-3602	6,522.00	6,522.00	1,714.31	6,522.00	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			154,896.00	154,896.00	46,212.05	154,896.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	35.00	35.00	0.00	35.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	81,340.00	81,340.00	15,316.28	81,340.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	28,000.00	10,316.32	28,000.00	0.00	0.0%
Food		4700	1,012,935.00	1,012,935.00	233,492.71	1,012,935.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,119,310.00	1,122,310.00	259,125.31	1,122,310.00	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	560.00	560.00	0.00	560.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,567.00	35,567.00	8,723.78	35,567.00	0.00	0.0%
Communications		5900	1,242.00	1,242.00	0.00	1,242.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,369.00	37,369.00	8,723.78	37,369.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	45,000.00	28,100.43	45,000.00	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			15,000.00	45,000.00	28,100.43	45,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,753,092.00	1,743,321.00	448,893.07	1,743,321.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)	2,885,965.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	225,430.00
Total, Restricted Balance		3,111,395.00

Section 8

Deferred Maintenance Fund

The Deferred Maintenance Fund (Fund 14) refers to a specific fund used by school districts in California to account for resources designated for the maintenance of school facilities.
It is used to accumulate resources for major repairs and maintenance projects for school facilities. This includes work like roof replacements, plumbing, HVAC systems, electrical upgrades, and other large-scale maintenance tasks that extend the life of facilities.

Description	Resource Codes	Object Codes	Original Budget (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	95,000.00	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	13,487.00	13,487.00	7,057.00	13,487.00	0.00	0.0%
5) TOTAL, REVENUES			108,487.00	13,487.00	7,057.00	13,487.00		
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	1,000.00	999.00	1,000.00	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	1,000.00	999.00	1,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			108,487.00	12,487.00	6,058.00	12,487.00		
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)			108,487.00	12,487.00	6,058.00	12,487.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	631,488.00	644,080.00		644,080.00	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)			631,488.00	644,080.00		644,080.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			631,488.00	644,080.00		644,080.00		
2) Ending Balance, June 30 (E + F1e)			739,975.00	656,567.00		656,567.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	739,975.00	656,567.00		656,567.00		

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)
Future Maintenance Projects	0000	9780		*656,567.00*				
Future Maintenance Projects	0000	9780	*739,975.00*					
Future Maintenance Projects	0000	9780				*656,567.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	95,000.00	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			95,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,300.00	4,300.00	7,057.00	4,300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,187.00	9,187.00	0.00	9,187.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,487.00	13,487.00	7,057.00	13,487.00	0.00	0.0%
TOTAL, REVENUES			108,487.00	13,487.00	7,057.00	13,487.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,000.00	999.00	1,000.00	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)
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,000.00	999.00	1,000.00	0.00	0.0%
CAPITAL OUTLAY								
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)								
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	1,000.00	999.00	1,000.00		
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%
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
Total, Restricted Balance		0.00

Section 9

Pupil Transportation

Pupil Transportation Fund (Fund 15) refers to a specific fund used by school districts to account for revenues and expenditures related to the transportation of students. This fund was historically classified as Fund 15, Pupil Transportation Fund, and was used by districts that wanted to separately track transportation-related financial activities.

The use of the Pupil Transportation Fund is optional for districts. Transportation-related revenues and expenditures can also be recorded within the General Fund (Fund 01) using appropriate resource and object codes.

Description	Resource Codes	Object Codes	Original Budget (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	2,000.00	2,000.00	754.00	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	754.00	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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)			2,000.00	2,000.00	754.00	2,000.00		
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)			2,000.00	2,000.00	754.00	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,368.00	65,570.00		65,570.00	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)			64,368.00	65,570.00		65,570.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,368.00	65,570.00		65,570.00		
2) Ending Balance, June 30 (E + F1e)			66,368.00	67,570.00		67,570.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	66,368.00	67,570.00		67,570.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
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%
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%
Interest		8660	2,000.00	2,000.00	754.00	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	754.00	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	754.00	2,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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%
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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
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%
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%
(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
9010	Other Restricted Local	67,570.00
Total, Restricted Balance		67,570.00

Section 10

Building Fund

Building Fund (Fund 21) in the California School Accounting Manual (CSAM) is a specific governmental fund used by school districts to account for resources intended for the acquisition or construction of major capital facilities and improvements. This fund is part of the district's capital project funds.

Description	Resource Codes	Object Codes	Original Budget (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	80,000.00	80,000.00	25,861.00	80,000.00	0.00	0.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	25,861.00	80,000.00		
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	194,830.00	0.00	194,830.00	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	194,830.00	0.00	194,830.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,000.00	(114,830.00)	25,861.00	(114,830.00)		
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)			80,000.00	(114,830.00)	25,861.00	(114,830.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,026,147.00	2,249,229.00		2,249,229.00	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)			2,026,147.00	2,249,229.00		2,249,229.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,026,147.00	2,249,229.00		2,249,229.00		
2) Ending Balance, June 30 (E + F1e)			2,106,147.00	2,134,399.00		2,134,399.00		
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	2,106,147.00	2,134,399.00		2,134,399.00		
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								
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	80,000.00	80,000.00	25,861.00	80,000.00	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			80,000.00	80,000.00	25,861.00	80,000.00	0.00	0.0%
TOTAL, REVENUES			80,000.00	80,000.00	25,861.00	80,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	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	194,830.00	0.00	194,830.00	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	194,830.00	0.00	194,830.00	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								
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			0.00	194,830.00	0.00	194,830.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	2,134,399.00
Total, Restricted Balance		2,134,399.00

Section 11

Capital Facilities Fund
aka Developer Fee Fund

The Capital Facilities Fund (Fund 25) is used primarily to account separately for monies received from fees levied on developers or other agencies/individuals to mitigate the impact of student growth from construction. The authority for the levies is contained in Government Code sections 65970-65981.

The principal revenue source of this fund is developer fees.

Description	Resource Codes	Object Codes	Original Budget (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	1,750,000.00	2,550,000.00	1,518,898.02	2,550,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,750,000.00	2,550,000.00	1,518,898.02	2,550,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	695,438.00	495,054.91	695,438.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	180,946.00	121,954.90	180,946.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,356,700.00	3,093,813.00	908,112.81	3,093,813.00	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			1,356,700.00	3,970,197.00	1,525,122.62	3,970,197.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			393,300.00	(1,420,197.00)	(6,224.60)	(1,420,197.00)		
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)			393,300.00	(1,420,197.00)	(6,224.60)	(1,420,197.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,999,721.00	14,144,329.00		14,144,329.00	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)			13,999,721.00	14,144,329.00		14,144,329.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,999,721.00	14,144,329.00		14,144,329.00		
2) Ending Balance, June 30 (E + F1e)			14,393,021.00	12,724,132.00		12,724,132.00		
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	14,393,021.00	12,724,132.00		12,724,132.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900,000.00	900,000.00	166,582.00	900,000.00	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								
Mitigation/Developer Fees		8681	850,000.00	1,650,000.00	1,352,316.02	1,650,000.00	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			1,750,000.00	2,550,000.00	1,518,898.02	2,550,000.00	0.00	0.0%
TOTAL, REVENUES			1,750,000.00	2,550,000.00	1,518,898.02	2,550,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	666,565.00	474,131.92	666,565.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	28,873.00	20,922.99	28,873.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	695,438.00	495,054.91	695,438.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	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	180,946.00	121,954.90	180,946.00	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	180,946.00	121,954.90	180,946.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,150.00	28,600.00	24,768.75	28,600.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,351,550.00	3,065,213.00	883,344.06	3,065,213.00	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			1,356,700.00	3,093,813.00	908,112.81	3,093,813.00	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			1,356,700.00	3,970,197.00	1,525,122.62	3,970,197.00		
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	12,724,132.00
Total, Restricted Balance		12,724,132.00

Section 12

County School Facilities Fund

The County School Facilities Fund (Fund 35) in the California School Accounting Manual (CSAM) is a capital projects fund used by school districts and county offices of education to account for financial resources received from the State School Facilities Program (SSFP). These resources are provided for the construction, reconstruction, or modernization of school facilities.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	810.00	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	810.00	2,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	810.00	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	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)			2,500.00	2,500.00	810.00	2,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,984.00	70,417.00		70,417.00	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)			76,984.00	70,417.00		70,417.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,984.00	70,417.00		70,417.00		
2) Ending Balance, June 30 (E + F1e)			79,484.00	72,917.00		72,917.00		
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	33,000.00	25,654.00		25,654.00		
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	46,484.00	47,263.00		47,263.00		

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)
Future Facilities Project	0000	9780		*47,263.00*				
Future Facilities Project	0000	9780				*47,263.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	810.00	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	810.00	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	810.00	2,500.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	25,654.00
Total, Restricted Balance		25,654.00

Section 13

Capital Project Fund

The Capital Project Fund for Blended Component Units (Fund 49) in the California School Accounting Manual (CSAM) is used by school districts to account for financial resources and expenditures related to capital projects managed through blended component units of the district.

Blended component units are legally separate entities (e.g., joint powers authorities, financing corporations, or nonprofit entities) that are financially integrated with the school district and, therefore, included in the district's financial statements.

Description	Resource Codes	Object Codes	Original Budget (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	770.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	770.00	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	770.00	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	770.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	63,685.00	66,953.00		66,953.00	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)			63,685.00	66,953.00		66,953.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,685.00	66,953.00		66,953.00		
2) Ending Balance, June 30 (E + F1e)			63,685.00	66,953.00		66,953.00		
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	63,685.00	66,953.00		66,953.00		
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								
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	0.00	0.00	770.00	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	770.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	770.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	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								
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			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								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	66,953.00
Total, Restricted Balance		66,953.00

Section 14

Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund (Fund 51) is for the repayment of general obligation bonds issued by the district.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	4,337.00	4,337.00	0.00	4,337.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,160,495.00	1,160,495.00	90,404.14	1,160,495.00	0.00	0.0%
5) TOTAL, REVENUES			1,164,832.00	1,164,832.00	90,404.14	1,164,832.00		
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	1,125,000.00	1,125,000.00	702,495.00	1,125,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,125,000.00	1,125,000.00	702,495.00	1,125,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,832.00	39,832.00	(612,090.86)	39,832.00		
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)			39,832.00	39,832.00	(612,090.86)	39,832.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,296,618.00	1,350,047.00		1,350,047.00	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)			1,296,618.00	1,350,047.00		1,350,047.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,296,618.00	1,350,047.00		1,350,047.00		
2) Ending Balance, June 30 (E + F1e)			1,336,450.00	1,389,879.00		1,389,879.00		
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	1,336,450.00	1,389,879.00		1,389,879.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	4,337.00	4,337.00	0.00	4,337.00	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			4,337.00	4,337.00	0.00	4,337.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	1,023,300.00	1,023,300.00	13,015.72	1,023,300.00	0.00	0.0%
Unsecured Roll		8612	15,900.00	15,900.00	222.05	15,900.00	0.00	0.0%
Prior Years' Taxes		8613	300.00	300.00	14,065.30	300.00	0.00	0.0%
Supplemental Taxes		8614	100,780.00	100,780.00	38,974.07	100,780.00	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	20,215.00	20,215.00	24,127.00	20,215.00	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			1,160,495.00	1,160,495.00	90,404.14	1,160,495.00	0.00	0.0%
TOTAL, REVENUES			1,164,832.00	1,164,832.00	90,404.14	1,164,832.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	605,000.00	605,000.00	195,000.00	605,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	520,000.00	520,000.00	507,495.00	520,000.00	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)			1,125,000.00	1,125,000.00	702,495.00	1,125,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,125,000.00	1,125,000.00	702,495.00	1,125,000.00		
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								
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
9010	Other Restricted Local	1,389,879.00
Total, Restricted Balance		1,389,879.00

Section 15

Self - Insurance Fund

The Self-Insurance Fund (Fund 67) in the California School Accounting Manual (CSAM) is used by school districts and county offices of education to account for resources and expenses related to self-insurance programs. These programs cover risks such as health benefits, workers' compensation, property and liability insurance, or other insurable risks that the district chooses to self-fund rather than purchasing insurance from an external provider.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(1,726.50)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1,726.50)	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(1,726.50)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(1,726.50)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	52,515.00	51,160.00		51,160.00	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)			52,515.00	51,160.00		51,160.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,515.00	51,160.00		51,160.00		
2) Ending Net Position, June 30 (E + F1e)			52,515.00	51,160.00		51,160.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	52,515.00	51,160.00		51,160.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	575.00	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								
In-District Premiums/Contributions		8674	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	0.00	0.00	(2,301.50)	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1,726.50)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1,726.50)	0.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			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%
(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
9010	Other Restricted Local	51,160.00
Total, Restricted Net Position		51,160.00

Section 16

Retiree Fund

The Retiree Benefits Fund (Fund 71) in the California School Accounting Manual (CSAM) is used to account for resources and expenditures specifically set aside for post-employment benefits provided to retirees. These benefits typically include Other Post-Employment Benefits (OPEB) such as retiree health insurance, dental, vision, or other non-pension benefits.

Description	Resource Codes	Object Codes	Original Budget (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	101,200.00	101,200.00	8,411.60	101,200.00	0.00	0.0%
5) TOTAL, REVENUES			101,200.00	101,200.00	8,411.60	101,200.00		
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	100,000.00	100,000.00	30,816.36	100,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			100,000.00	100,000.00	30,816.36	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,200.00	1,200.00	(22,404.76)	1,200.00		
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)			1,200.00	1,200.00	(22,404.76)	1,200.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	123,256.00	70,224.00		70,224.00	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)			123,256.00	70,224.00		70,224.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			123,256.00	70,224.00		70,224.00		
2) Ending Net Position, June 30 (E + F1e)			124,456.00	71,424.00		71,424.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	124,456.00	71,424.00		71,424.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	1,200.00	1,200.00	479.00	1,200.00	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	100,000.00	100,000.00	7,932.60	100,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,200.00	101,200.00	8,411.60	101,200.00	0.00	0.0%
TOTAL, REVENUES			101,200.00	101,200.00	8,411.60	101,200.00		
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	100,000.00	100,000.00	30,816.36	100,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			100,000.00	100,000.00	30,816.36	100,000.00	0.00	0.0%
TOTAL, EXPENSES			100,000.00	100,000.00	30,816.36	100,000.00		
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
9010	Other Restricted Local	71,424.00
Total, Restricted Net Position		71,424.00

Section 17

San Joaquin County
Office of Education
Assumptions Worksheet

SAN JOAQUIN COUNTY OFFICE OF EDUCATION
Troy A. Brown, Ed.D., County Superintendent of Schools

2024-25 1st Interim

Jefferson Elementary School

District

The undersigned, hereby certify that the Board of Education of the Jefferson Elementary School District, at its meeting on December 17, 2024, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____ Date: December 17, 2024
President, Board of Education

Signed: _____ Date: December 17, 2024
District Superintendent

SAN JOAQUIN COUNTY OFFICE OF EDUCATION
Troy A. Brown, Ed D., County Superintendent of Schools

2024-25 1st Interim

Jefferson Elementary School

District

Please fill out the form completely. Wherever the form asks for % and $, or # and $, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2024-25 Adopted Budget Totals	1st Interim (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		3054.61 ADA	3207.74 ADA	3323.06 ADA
Estimated P-2 ADA:		3054.61 ADA	3207.74 ADA	3323.06 ADA
Total Change from Prior Period		$ 1,053,874	$ 3,084,941	$ 2,591,726
Adjusted Budget Amount	$ 34,716,771	$ 35,770,645	$ 38,855,586	$ 41,447,312
Please describe reason(s) for changes:		Increase in estmated ADA of 69.12 and removed 95K contibution to fund 14	Increase in estmated ADA of 153.13	Increase in estmated ADA of 115.
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount	$ 10,504	$ 10,504	$ 10,504	$ 10,504
Please describe reason(s) for changes:		No Change	No Change	No Change
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% $	2.93 % $	3.08 % $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$ 241,914	22,793	24,661
Total Change from Prior Period		$ 241,914	$ 22,793	$ 24,661
Adjusted Budget Amount	$ 535,989	$ 777,903	$ 800,696	$ 825,357
Please describe reason(s) for changes:		Increase lottery allocation due to increased ADA Added Pupil transportaion Rev. 170k	COLA	COLA

Local Revenue (8600-8799):							
% Incr.(Decr.) included in:		%	$	%	$	%	$
One time $ included in:			$ 758		$		$
Plus(Minus) Other $ changes:			$		$ -		$
Total Change from Prior Period			$ 758		$ -		$ -
Adjusted Budget Amount	$ 506,120		$ 506,878		$ 506,878		$ 506,878
Please describe reason(s) for changes:			slight increase to local revenue 8699		No Change		No Change
Transfers In/Sources (8900-8979):							
Other One time $ included in:			$		$		$
Plus(Minus) Other $ changes:			$		$		$
Total Change from Prior Period			$ -		$ -		$ -
Adjusted Budget Amount			$ -		$ -		$ -
Please describe reason(s) for changes:							
Contributions (8980-8999):							
(Incr.)Decr. for Sp. Ed. :			$				
(Incr.)Decr. for On-going Major Maint (RRM). :			$				
Other One time $ included in:			$				
Plus(Minus) Other $ changes:			$ (2,082,094)		(933,928)		(70,387)
Total Change from Prior Period			$ (2,082,094)		$ (933,928)		$ (70,387)
Adjusted Budget Amount	$ (6,055,738)		$ (8,137,832)		$ (9,071,760)		$ (9,142,147)
Please describe reason(s) for changes:		Increased contribution to Sped and RRM		Increase contribution to SpEd and RRM		Increase contribution to SpEd and RRM	
TOTAL Other Financing Sources (8910-8999):							
Total Change from Prior Period			$ (2,082,094)		$ (933,928)		$ (70,387)

Adjusted Budget Amount	$ (6,055,738)		$ (8,137,832)		$ (9,071,760)		$ (9,142,147)	
Total Revenues & Other Financing Sources	**$ 29,713,646**		**$ 28,928,099**		**$ 31,101,905**		**$ 33,647,905**	

EXPENSES:

Object 1XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$	1.5 %	$ 228,442	1.5 %	$ 231,868
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		FTE	$	10 FTE	$ 1,186,560	10 FTE	$ 1,186,560
One time $ included in:			$		$		$
Plus(Minus) Other $ changes:			$ (278,369)		$		$
Total Change from Prior Period			$ (278,369)		$ 1,415,002		$ 1,418,428
Adjusted Budget Amount	$ 15,507,815		$ 15,229,446		$ 16,644,448		$ 18,062,876
LCFF K-3 Grade Span ratio		N/A Negotiated Class Sizes	1:		1:		1:

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

reduce positions from temp site that were left in position control		
	increased 10 Gen Ed teachers for increased ADA	increased 10 Gen Ed teachers for increased ADA

Object 2XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step included in:		%	$	2 %	$ 86,087	2 %	$ 87,808
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		FTE	$	10 FTE	$ 542,897	10 FTE	$ 542,897
One time $ included in:			$		$		$
Plus(Minus) Other $ changes:			$ 283,856		$		$
Total Change from Prior Period			$ 283,856		$ 628,984		$ 630,705
Adjusted Budget Amount	$ 4,020,472		$ 4,304,328		$ 4,933,312		$ 5,564,017

Please describe reason(s) for changes:

Net increase of closing positions from temp campus and increasing HR specialist, Budget Analyst, Occupational Therapist, and 4 PT Aide positions thourghout the District.	Including 9 TK Aides and 5 addioanl campus supervisors to support increased ADA	Including 9 TK Aides and 5 addioanl campus supervisors to support increased ADA

EXPENSES Cont.:

Object 3XXX:

Change in Statutory Benefits:		% Increase/(Decrease)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	$	%	$ 82,687	%	$ 84,437
Increase in Statutory due to Settlement		%	$	%	$ -	%	$ -
Incr./Decr. in Statutory due to rate changes		%	$	%	$ 23,674	%	$ 19,733
Incr./Decr. in Statutory due to +/- positions, other changes		%	$	%	$ 464,880	%	$ 467,052
Total $ Change in Statutory:			$ -		$ 571,241		$ 571,222
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$	%	$
Incr./Decr. in H & W due to CAP change		%	$	%	$	%	$
Incr./Decr. in H & W due to other		%	$	%	$	%	$
Incr./Decr. in H & W due to +/- positions		%	$	%	$ 542,238	%	$ 18,736
Are you budgeting at the CAP ?		Yes/No					
Total $ Change in H & W:			$ -		$ 542,238		$ 18,736
Changes in Other Benefits:		%	$ 133,671	%	$	%	$
Total $ Change in Benefits:			$ 133,671		$ 1,113,479		$ 589,958
One time benefit $ included above:			$		$		$
Total Change from Prior Period			$ 133,671		$ 1,113,479		$ 589,958
Adjusted Budget Amount	$ 6,497,897		$ 6,631,568		$ 7,745,047		$ 8,335,005
Please describe reason(s) for changes:		Changes resulting from staffing above		Changes resulting from staffing above		Changes resulting from staffing above	

EXPENSES Cont.:

Object 4XXX:

% Increase(Decrease) included in:		%	$	2.86 %	$ 35,875	2.81 %	$ 36,256
Flat $ Increase(Decrease) included in:			$		$		$
One time $ included in:			$ (114,002)				$
Total Change from Prior Period			$ (114,002)		$ 35,875		$ 36,256
Adjusted Budget Amount	$ 1,368,378		$ 1,254,376		$ 1,290,251		$ 1,326,507
Please describe reason(s) for changes:		Moved expences into 1 time restricted funds.		Increased by CPI		Increased by CPI	

Object 5XXX:

% Increase(Decrease) included in:		%	$		2.86 %	$ 127,417	2.81 %	$ 128,770
Flat $ Increase(Decrease) included in:			$			$		$
One time $ included in:			$	223,066				
Total Change from Prior Period			$	223,066		$ 127,417		$ 128,770
Adjusted Budget Amount	$ 4,232,095		$	4,455,161		$ 4,582,578		$ 4,711,348

Please describe reason(s) for changes:

Net of mulitple items most due to the increase of PLC confernce budgeted in LCAP supplemental	Increased by CPI	Increased by CPI

EXPENSES Cont.:

Object 6XXX:

% Increase(Decrease) included in:		%	$		%	$	%	$
Flat $ Increase(Decrease) included in:			$			$		$
One time $ included in:			$	377,081		(420,000)		$
Total Change from Prior Period			$	377,081		$ (420,000)		$ -
Adjusted Budget Amount	$ 85,350		$	462,431		$ 42,431		$ 42,431

Please describe reason(s) for changes:

Purchase of 2 new buses.	Removed the previous budget for 2 buses and increased by CPI	No change.

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		%	$		2.86 %	$ 17,428	2.81 %	$ 17,613
Flat $ Increase(Decrease) included in:			$			$		$
One time $ included in:			$					

Total Change from Prior Period		$ -	$ 17,428	$ 17,613
Adjusted Budget Amount	$ 609,385	$ 609,385	$ 626,813	$ 644,426
Please describe reason(s) for changes:		No Change	Increased by CPI	Increased by CPI

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$ 26,228	$	$
Total Change from Prior Period		$ 26,228	$ -	$ -
Adjusted Budget Amount	$ (67,918)	$ (41,690)	$ (41,690)	$ (41,690)
Please describe reason(s) for changes:		Removed RRM indirect cost budget	No Change	No Change

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount		$ -	$ -	$ -
Please describe reason(s) for changes:				

Total Expenditures & Other Financing Uses	**$ 32,253,474**	**$ 32,905,005**	**$ 35,823,190**	**$ 38,644,920**

Please attach additional sheets as necessary.

Net Increase (Decrease) in Fund Balance	**$ (2,539,828)**	**$ (3,976,907)**	**$ (4,721,285)**	**$ (4,997,016)**

SAN JOAQUIN COUNTY OFFICE OF EDUCATION
Troy A. Brown, Ed.D., County Superintendent of Schools

2024-25 1st Interim

Jefferson Elementary School

District

Please fill out the form completely. Wherever the form asks for % and $, or # and $, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2024-25 Adopted Budget Totals	1st Interim (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		3054.61 ADA	3207.74 ADA	3323.06 ADA
Estimated P-2 ADA:		3054.61 ADA	3207.74 ADA	3323.06 ADA
Total Change from Prior Period		$	$	$
Adjusted Budget Amount		$ -	$ -	$ -
Please describe reason(s) for changes:				
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$ (1,667,741)	$	$
Total Change from Prior Period		$ (1,667,741)	$ -	$ -
Adjusted Budget Amount	$ 2,677,595	$ 1,009,854	$ 1,009,854	$ 1,009,854
Please describe reason(s) for changes:		reduction of all ESSER funds left in budget adoption	No Change	No Change
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% $	2.93 % $	3.08 % $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$ (363,846)	99,393	107,543
Total Change from Prior Period		$ (363,846)	$ 99,393	$ 107,543
Adjusted Budget Amount	$ 3,756,103	$ 3,392,257	$ 3,491,650	$ 3,599,193
Please describe reason(s) for changes:		Increase of 40k to Prop 28	Increased by COLA	Increased by COLA

		Increase of 185K to SpEd Early Intervention RS 6547 Reduction of 171K Pre K RS 6053 Reduction of 736K In Person Instruction left in adoption budget		
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% $	% $	% $
One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$ (735,685)	$ (50,842)	$
Total Change from Prior Period		$ (735,685)	$ (50,842)	$ -
Adjusted Budget Amount	$ 883,952	$ 148,267	$ 97,425	$ 97,425
Please describe reason(s) for changes:		Corrected to match SELPA revenue amount transfer Appt for COE	Increase to Sped was not correct, this will be changed at 2nd Interim to reflect SELPA revenue amount	Increase to Sped was not correct, this will be changed at 2nd Interim to reflect SELPA revenue amount
Transfers In/Sources (8900-8979):				
Other One time $ included in:		$	$	$
Plus(Minus) Other $ changes:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount		$ -	$ -	$ -
Please describe reason(s) for changes:				
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :		$ -	$ -	$ -
Incr.(Decr.) for On-going Major Maint (RRM) :		$ -	$ -	$ -
Other One time $ included in:		$ -	$ -	$ -
Plus(Minus) Other $ changes:		$ 2,082,094	$ 933,928	$ 70,387
Total Change from Prior Period		$ 2,082,094	$ 933,928	$ 70,387
Adjusted Budget Amount	$ 6,055,738	$ 8,137,832	$ 9,071,760	$ 9,142,147
Please describe reason(s) for changes:		Increase to SpEd contribution to cover new positions and contracts that were not included in adoption	Increase to SpEd contribution to cover new positions in the 25-26 FY	Increase to SpEd contribution to cover new positions Net of reducing contracts due to new hires.
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		$ 2,082,094	$ 933,928	$ 70,387

Adjusted Budget Amount	$ 6,055,738		$ 8,137,832		$ 9,071,760		$ 9,142,147
Total Revenues & Other Financing Sources	**$ 13,373,388**		**$ 12,688,210**		**$ 13,670,689**		**$ 13,848,619**

EXPENSES:

Object 1XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step & Column included in:		%	$	%	$ 49,388	%	$ 50,129
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		FTE	$	4 FTE	$ 474,624	2 FTE	$ 237,312
One time $ included in:			$		$		$
Plus(Minus) Other $ changes:			$ 57,681		$		$
Total Change from Prior Period			$ 57,681		$ 524,012		$ 287,441
Adjusted Budget Amount	$ 3,234,832		$ 3,292,513		$ 3,816,525		$ 4,103,966

Please describe reason(s) for changes:

Adjustments of staffing from adoption	Addition of 4 certificated FTE due to increased ADA	Addition of 2 certificasted FTE due to increased ADA

Object 2XXX:		% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)	% Increase/(Decrease)	$ Increase/(Decrease)
Step included in:		%	$	%	$ 33,261	%	$ 33,926
Settlement included in:		%	$	%	$	%	$
Other:							
Growth Positions:		FTE	$	11 FTE	$ 277,956	11 FTE	$ 277,956
One time $ included in:			$		$		$
Plus(Minus) Other $ changes:			$ (121,428)		$		$
Total Change from Prior Period			$ (121,428)		$ 311,217		$ 311,882
Adjusted Budget Amount	$ 1,784,456		$ 1,663,028		$ 1,974,245		$ 2,286,127

Please describe reason(s) for changes:

Adjustment of open positions that should have been closed	Addition of 11 SCD Aides to support increasing ADA	Addition of 11 SCD Aides to support increasing ADA

EXPENSES Cont.:

Object 3XXX:

Change in Statutory Benefits:		% Increase/(Decrease)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)	% Incr./(Decr.)	$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	$	%	$ 23,292	%	$ 23,839
Increase in Statutory due to Settlement		%	$	%	$ -	%	$ -
Incr./Decr. in Statutory due to rate changes		%	$	%	$ 9,147	%	$ 7,897
Incr./Decr. in Statutory due to +/- positions, other changes		%	$ (184,601)	%	$ 208,426	%	$ 156,699
Total $ Change in Statutory:			$ (184,601)		$ 240,865		$ 188,435
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	$	%	$	%	$
Incr./Decr. in H & W due to CAP change		%	$	%	$	%	$
Incr./Decr. in H & W due to other		%	$	%	$	%	$
Incr./Decr. in H & W due to +/- positions		%	$	%	$	%	$
Are you budgeting at the CAP ?		Yes/No	Yes	Yes/No	Yes	Yes/No	Yes
Total $ Change in H & W:			$ -		$ -		$ -
Changes in Other Benefits:		%	$	%	$ 291,912	%	$ 5,479
Total $ Change in Benefits:			$ (184,601)		$ 532,777		$ 193,914
One time benefit $ included above:			$		$		$
Total Change from Prior Period			$ (184,601)		$ 532,777		$ 193,914
Adjusted Budget Amount	$ 2,658,157		$ 2,473,556		$ 3,006,333		$ 3,200,247

Please describe reason(s) for changes:

reduction in benefits due to staffing and "extra" benefits to obj 1101, 2101 included in adoption	Adding back in some benefit attrition that was removed from interim and "extra" time Increased benefits due to staff increases above	Increased benefits due to staff increases above

EXPENSES Cont.:

Object 4XXX:

% Increase(Decrease) included in:		%	$	2.86 %	$	%	$
Flat $ Increase(Decrease) included in:			$		$		$
One time $ included in:			$ (1,668,615)		$ 60,223		$ (254,138)
Total Change from Prior Period			$ (1,668,615)		$ 60,223		$ (254,138)
Adjusted Budget Amount	$ 3,774,301		$ 2,105,686		$ 2,165,909		$ 1,911,771

Please describe reason(s) for changes:

Reduction of ESSER expendituers budgeted in adoption	Increaced by CPI	Reduction of expensed due to 1x funding LRBG, AMIM, UPK

net increase of CPI

Object 5XXX:

% Increase(Decrease) included in:			%	$	2.86 %	$ 131,315	%	$
Flat $ Increase(Decrease) included in:				$		$		$
One time $ included in:				$ 2,433,698				$ (89,292)
Total Change from Prior Period				$ 2,433,698		$ 131,315		$ (89,292)
Adjusted Budget Amount	$ 2,157,722			$ 4,591,420		$ 4,722,735		$ 4,633,443

Please describe reason(s) for changes:

increase of 1.6 million in SpEd Contracts not budgeted in adoption. Other 1x funded expedituers in RS 6266,6300	Increased by CPI	Net of increasing by CPI and backing out some 1x expenses like EFF (182k) and UPK. (40k)

EXPENSES Cont.:

Object 6XXX:

% Increase(Decrease) included in:			%	$	%	$	%	$
Flat $ Increase(Decrease) included in:				$		$		$
One time $ included in:				$ (101,227)		$ (45,000)		$
Total Change from Prior Period				$ (101,227)		$ (45,000)		$ -
Adjusted Budget Amount	$ 146,227			$ 45,000		$ -		$ -

Please describe reason(s) for changes:

Removed capiatl expnse from UPK funding	Removed KIT funding purchase 1x funding	

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:			%	$	2.86 %	$ 5,707	2.81 %	$ 5,768
Flat $ Increase(Decrease) included in:				$		$		$
One time $ included in:				$		$		$

Total Change from Prior Period		$ -	$ 5,707	$ 5,768
Adjusted Budget Amount	$ 199,562	$ 199,562	$ 205,269	$ 211,037
Please describe reason(s) for changes:				
		no change	Increased by CPI	Increased by CPI

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$ (26,228)	$	$
Total Change from Prior Period		$ (26,228)	$ -	$ -
Adjusted Budget Amount	$ 32,918	$ 6,690	$ 6,690	$ 6,690
Please describe reason(s) for changes:				
		removed indirect from RRM	no change	no change

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:		% $	% $	% $
Flat $ Increase(Decrease) included in:		$	$	$
One time $ included in:		$	$	$
Total Change from Prior Period		$ -	$ -	$ -
Adjusted Budget Amount		$ -	$ -	$ -
Please describe reason(s) for changes:				

Total Expenditures & Other Financing Uses	**$ 13,988,175**	**$ 14,377,455**	**$ 15,897,706**	**$ 16,353,281**
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	**$ (614,787)**	**$ (1,689,246)**	**$ (2,227,017)**	**$ (2,504,662)**

SAN JOAQUIN COUNTY OFFICE OF EDUCATION
Troy A. Brown, Ed.D., County Superintendent of Schools

2024-25 1st Interim

Jefferson Elementary School
District

Please fill out the form completely. Where ever the form asks for % and $, or # and $, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

		Budget 2024-25		Projected 2025-26		Projected 2026-27	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)		$ 16,036,385	$ 8,763,441				
ENDING FUND BALANCE		$ 12,059,479	$ 7,074,196	$ 7,338,193	$ 4,847,178	$ 2,341,178	$ 2,342,516
COMPONENTS OF ENDING FUND BALANCE:							
Nonspendable Amounts		Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711		$	$	$	$	$
Stores	9712		$	$	$	$	$
Prepaid Expenditures	9713		$	$	$	$	$
All Others	9719		$	$	$	$	$
Restricted Balances	9740		$ 7,074,196	$	$ 4,847,178	$	$ 2,342,516
Committed Balances							
Stabilization Arrangements	9750		$	$	$	$	$
Other Commitments	9760	2,569,472	$	$	$	$	$
Assigned Amounts							
Describe Other Assignments below:							
Future Adoption Materials	9780	1,500,000	$	$	$	$	$
Tech Refresh	9780	897,636	$	$	$	$	$
	9780		$	$	$	$	$
	9780		$	$	$	$	$
	9780		$	$	$	$	$
	9780		$	$	$	$	$
Total Other Assignments	9780	2,397,636	$ -	$ -	$ -	$ -	$ -
Reserve for Economic Uncertainties	3% 9789	7,092,370	$ -	$ 7,338,193	$ -	$ 2,341,178	$ -
Unassigned/Unappropriated	9790	0	$ -	$ 0	$ -	$ (0)	$ -

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties	9789		$	$
Unassigned/Unappropriated	9790		$	$

Please attach additional sheets as necessary.

Prepared By:

JEFFERSON SCHOOL DISTRICT

Learning Today...Leading Tomorrow

2024-25 First Interim Update

December 17, 2024
Presented By: Esabel Corrie
Chief Business Officer

Topics for Tonight

- Purpose of the First Interim
- Where we are in the Budget Cycle
- Summarize Jefferson SD Updated MYP
- Explain Significant Changes Since Adopted Budget
- Discuss Next Steps

- **BOARD ACTION** - Approve First Interim As Presented

Purpose of the First Interim

- Realign JDS MYP (Multi Year Projection) with State Adopted Budget
- Summarize changes in other budget assumptions impacting MYP
  - **Board Action Required Under Ed Code:** School Boards are required to certify updated projection for the current year and two subsequent years twice a year (Interim Reports)
- Ed Code 42130, 33127, 33129, AB 1200 and AB 2756
  - Typically, During December and March of each year
  - MYP include fiscal years 24-25, 25-26 and 26-27

Budget Cycle

Key Changes Between Adopted & 1st Interim

Significant Changes By Category ($$ in Millions)	2024-25	2025-26	2026-27
Increased Projected P-2 ADA Changes (translated into Enrollment)	69.12 63 students	191.85 174 students	322.37 293 students
Funded ADA Changes (LCFF)	$ 1.05	$ 2.51	$ 3.9
Reduced ESSER Funding (spent in the 23-24 FY)	$ (2.0)	$ (2.0)	$ (2.0)
Reduced AB602 Special Education Funding	$ (0.8)	$ (0.8)	$ (0.8)
Increased Contribution to Special Education and Routine and Restricted Maintenance	$ 2.4	$3.0	$ 3.08

Combined General Fund				
Multi-Year Projections	*Formula*	**Multi-Year Projections**		
(amounts in dollars)	*Reference*	**2024-25**	**2025-26**	**26-27**
Beginning Balance	***(a)***	**$24,799,826**	**$19,133,672**	**$12,185,368**
Revenue	*(b)*	$41,616,308	$44,772,593	$47,496,523
Expenditures	*(c)*	$47,282,461	$51,720,897	54,998,202
Net Increase / (Decrease)	*(b) - (c) = (d)*	$ (5,666,154)	$ (6,948,304)	$ (7,501,678)
Ending Balance	***(a) - (d) = (e)***	**$19,133,672**	**$12,185,369**	**$4,683,690**
Total Available Reserves	*(f)*	$7,092,369	$7,338,191	$2,341,174
Total GF Expenditures	*(c)*	$47,282,461	$51,720,897	54,998,202
Reserve at First Interim	***(f) / (c)***	***15.00%***	***14.19%***	***4.26%***
Reserve at Adopted Budget	*Jun 2024*	*13.26%*	*10.33%*	*9.18%*

NEXT STEPS

- **Action Item For Board Tonight** – Approval of Interim, as presented

  - Staff submits Interim to County for review – December 2024
  - The district will work to evaluate and reduce expenses associated with external services in order to lower costs in Special Education and other areas of the budget.
  - Governor's Budget Proposal – January 2025
  - Assumptions for Adopted Budget for 2024-25 finalized – May 2025
  - Present Governor's May Revise to Board – June 2025
  - Present District Budget Proposal to Board – June 2025
  - Board Adopts District's 2025-26 Budget – June 2025

Q&A