



COTATI-ROHNERT PARK
UNIFIED SCHOOL DISTRICT
Learning for a Lifetime - Committed to the Future

2024-2025
FIRST INTERIM REPORT
AS OF OCTOBER 31, 2024

PRESENTED BY: JOHN BARTOLOME
CHIEF BUSINESS OFFICIAL

SUPERINTENDENT: MAITÉ ITURRI

PREPARED BY: MOLLY KOLER
DIRECTOR OF BUSINESS & FISCAL SERVICES

GOVERNING BOARD:

Leffler Brown
Shirley Johnson
Eric Martin
Mark Nelson
Michelle Wing

December 10, 2024

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SECTION I
NARRATIVE

Cotati-Rohnert Park Unified School District
2024-25 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2024
Presented December 10, 2024

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the state budget and budget guidelines as provided by the County Office of Education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

While Governor Gavin Newsom signed an on-time budget on June 26, 2024, the following subsequent bills relating to the 2024-25 budget were signed as well.

- Senate Bill 108 – Budget Bill Junior #1: Signed June 29th
- Senate Bill 153 – Education Omnibus Budget Trailer Bill: Signed June 29th
- Assembly Bill 176 – Education Omnibus Budget Trailer Bill #2: Signed September 30th

The first two senate bills retained the majority of the proposals contained in the May Revision along with few additional changes. The assembly bill included clean-up language as well as modifications to the documentation requirements for traditional independent study programs. Since districts’ budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

Enacted State Budget Components

As a result of the state budget being enacted along with incorporating the above trailer bills, illustrated below are the major provisions relating to the 2024-25 fiscal year, as well as impacts for subsequent fiscal years.

- Suspending Proposition 98 for 2023-24, which created an \$8.33 billion maintenance factor that will begin to be repaid with a \$4.07 billion payment to LEAs in 2024-25
 - Local Educational Agencies were not immediately or significantly impacted due to the State drawing down reserves, implementing spending reductions, utilizing budget deferrals, and reappropriating funds to maintain education programs at their current levels.
 - Therefore, the funded COLA for the Local Control Funding Formula (LCFF), special education and other non-LCFF categorical programs remains at 1.07%.
 - The enacted budget does impose a partial deferral of \$245.6 million from the June 2025 payment to July 2025, which is less than five percent of the most recent June second principal apportionment payment.
 - LEAs unable to meet their financial obligations may apply for exemptions from the deferral.
- Includes \$303.2 million, inclusive of 1.07% statutory COLA, for the LCFF Equity Multiplier to accelerate gains in closing opportunity and outcome gaps

- LEAs must conduct a needs assessment for the use and expenditure of Learning Recovery Emergency Block Grant funds in 2025-26 through 2027-28 to identify students in the greatest need of learning recovery supports based on chronic absenteeism, English language arts (ELA), and mathematics assessments, as well as include the interventions that will address the needs of the identified students
 - Additionally, expenditures must be included in the 2025-26 through 2027-28 LCAPs that include at least one metric to monitor the impact of actions or services utilizing Learning Recovery Emergency Block Grant funds and provide evidence-based rationale for implementing such actions or services.
- The budget includes a \$100 million investment in the Inclusive Early Education Expansion Program to increase access to inclusive early care and education for children from birth to five years of age.
- Maintains implementation of universal transitional kindergarten (TK), with no changes to the expansion of funded four-year-old students
- The budget foregoes a planned investment of \$550 million to support the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- Incorporated statutory changes to independent study that are effective in the 2024-25 fiscal year and subsequent fiscal years. Illustrated below are the major changes:
 - Eliminating the three consecutive school day requirement before earning ADA
 - Increasing the allowable duration of short-term independent study to 15 days or fewer
 - Defining long-term independent study as 16 days or more.
 - Authorizing LEAs to collect signed, written agreements for short-term independent study at any time during the year, while maintaining the requirement that agreements be signed and collected before the start of long-term independent study.
 - Expanding the definition of pupil work product to include the daily time value a student spends engaged in asynchronous instruction, regardless of whether work product is produced.
 - The time value of pupil work product and asynchronous instruction must first be documented in hours or fractions of an hour before being converted to days of attendance for all students participating in independent study.
- Establishes the Attendance Recovery Program which, beginning with the 2025-26 school year, provides attendance and instructional time recovery opportunities and absenteeism mitigation for up to 10 days or a student's total absences for the current year, whichever is fewer, as attendance recovery time per pupil for ADA reporting.
 - The voluntary program can be offered before school, after school, during intersession, and on weekends.
 - Attendance credit is limited to a maximum of five days per school week for school districts and COEs, and one day per calendar day on which instruction is provided for charter schools.
- Beginning in 2025-26, districts and charter schools must annually declare their intent to run the Expanded Learning Opportunities Program (ELO-P). Available funds will be used to augment the per pupil rate for recipients with a UPP less than 75%. Further, beginning July

1, 2025, ELO-P funds may be used to support attendance recovery provided that the new attendance recovery requirements are followed, and the attendance recovery must be operated by the LEA in conjunction with, and on the same school site as, the ELO-P.

- Requires the California Department of Education to develop a pupil benefit form in an alternative electronic format by November 1, 2025 that meets LCFF requirements and federal requirements to determine eligibility for National School Lunch Program (NSLP), School Breakfast Program, and Summer Electronic Benefit Transfer Program.
- Beginning July 1, 2026, as part of the J-13A waiver, LEAs must incorporate an instructional continuity plan into their School Safety Plan, which must include procedures for engaging students within five days of an emergency and providing hybrid or remote learning opportunities within 10 instructional days. In addition, the budget encourages LEAs to provide remote instruction to mitigate learning loss by streamlining independent study when students will be absent for any reason.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the general fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on the budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public-School System Stabilization Account, a district assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public-School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public-School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Please note that the district reserve cap is **not** activated for 2024-25 due to the depletion of the Proposition 98 reserve in 2023-24.

2024-25 Cotati-Rohnert Park Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 5,930.32 (excludes COE ADA of 28.81).
 - The funded ADA will be based on the current year ADA of 5,959.13.
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 51.57%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio "add-on" is \$3,077 per transitional kindergarten ADA.

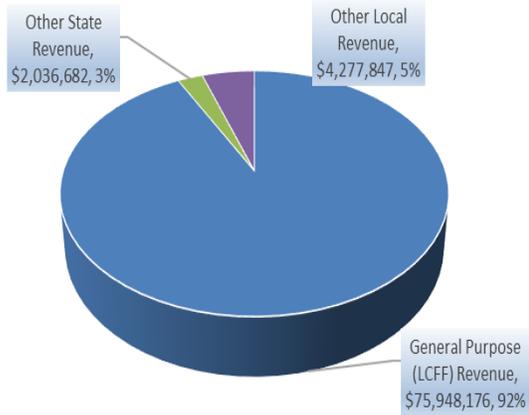
- ❖ The Mandated Cost Block Grant relating to school districts is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

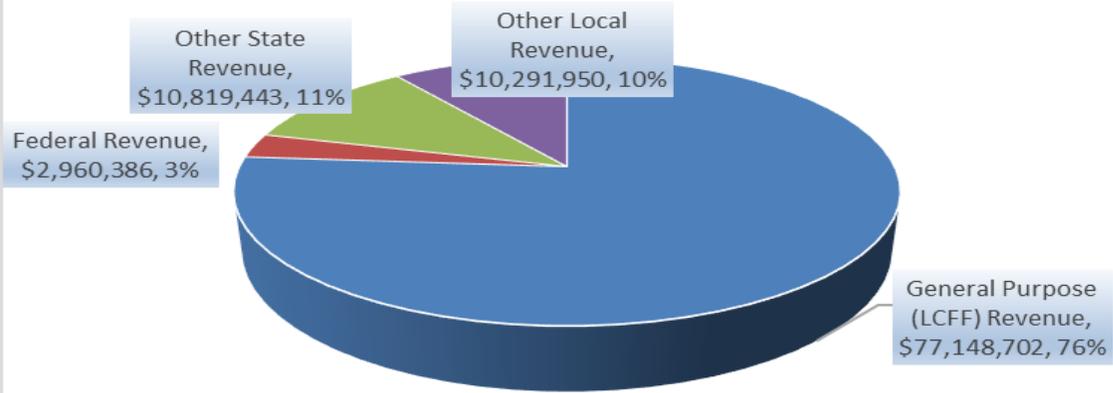
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$75,948,176	\$77,148,702
Federal Revenue	\$0	\$2,960,386
Other State Revenue	\$2,036,682	\$10,819,443
Other Local Revenue	\$4,277,847	\$10,291,950
TOTAL	\$82,262,705	\$101,220,481

**2024-25 First Interim
Unrestricted General Fund Revenue**



**2024-25 First Interim
Total General Fund Revenue**



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general-purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is the District’s projected EPA activity for 2024-25. The amounts will be revised throughout the year based on information received from the State.

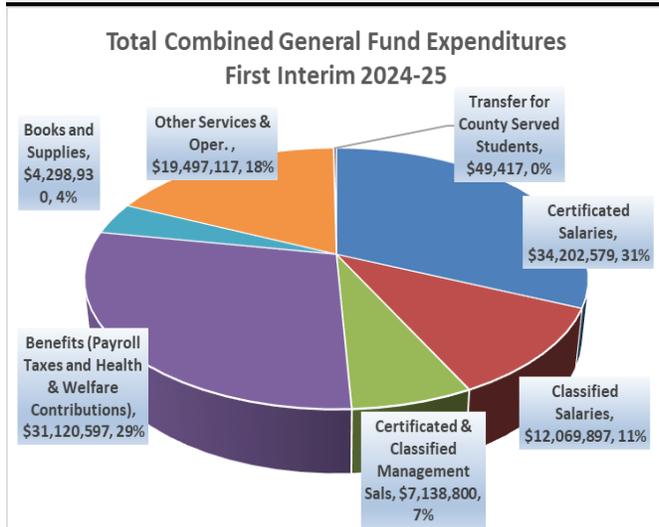
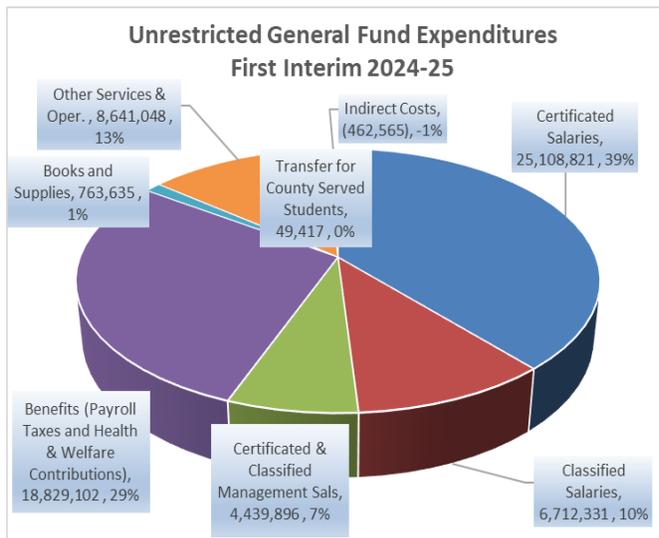
Education Protection Account (EPA)	
First Interim	
Fiscal Year Ending June 30, 2025	
EPA Revenues:	
Estimated EPA Funds	\$ 10,698,819
EPA Expenditures:	
Certificated Instructional Salaries	\$ 8,772,055
Certificated Instructional Benefits	\$ 1,926,764
Total	<u>\$ 10,698,819</u>

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 86% of the District’s unrestricted budget, and approximately 78% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	25,108,821	\$34,202,579
Classified Salaries	6,712,331	\$12,069,897
Certificated & Classified Management Sals	4,439,896	\$7,138,800
Benefits (Payroll Taxes and Health & Welfare Contributions)	18,829,102	\$31,120,597
Books and Supplies	763,635	\$4,298,930
Other Services & Oper.	8,641,048	\$19,497,117
Transfer for County Served Students	49,417	\$49,417
Equipment > \$5,000	0	\$194,067
Indirect Costs	(462,565)	\$0
TOTAL	64,081,684	\$108,571,404

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

CRPUSD Contributions to Restricted	Amount
Special Education - Instruction	18,087,892
Routine Restricted Maintenance	1,996,389
Total Contributions	20,084,281

General Fund Summary

The District's 2024-25 Unrestricted General Fund projects a total operating **deficit** of \$1.9 million resulting in an estimated ending fund balance of \$3.488million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$12,391; restricted programs - \$7.7 million; assignments - \$550,000; economic uncertainty - \$3.2 million; unassigned - \$0. Illustrated below is a detail description of the fund balance components.

General Fund Components Description	2024-25 First Interim		
	Unrestricted	Restricted	Combined
NONSPENDABLE			
Revolving Cash	\$ 12,391	\$ -	\$ 12,391
Total - NONSPENDABLE	12,391	-	12,391
TOTAL - RESTRICTED	\$ -	\$ 7,777,074	\$ 7,777,074
ASSIGNED			
Site vans for athletics	550,000		550,000
	-		-
Total - Assigned	\$ 550,000	\$ -	\$ 550,000
UNASSIGNED			
Economic Uncertainty Reserve (3% State Mandate)	3,227,142		3,227,142
Unappropriated	(301,126)		(301,126)
TOTAL - UNASSIGNED	\$ -	\$ -	\$ 2,926,016
TOTAL - FUND BALANCE	\$ 2,388,407	\$ 7,777,074	\$ 10,165,480

Cash Flow

The District is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund’s fund balance and corresponding change.

All Funds of the Cotati - Rohnert Park Unified School District			
Fund Number and Description	Fund Balance July 1, 2024	Est. Current Year Activity	Fund Balance June 30, 2025
01 General Fund (Unrestricted & Restricted)	\$17,616,404	(\$6,350,923)	\$11,265,480
13 Cafeteria Fund	\$2,581,415	\$509,576	\$3,090,991
17 Special Reserve Fund	\$3,663,417	\$75,000	\$3,738,417
21 Building Funds	\$1,976,210	(\$1,239,687)	\$736,523
25 Capital Facilities Fund	\$5,332,297	\$548,020	\$5,880,317
40 Special Reserve for Capital Outlay	\$757,548	(\$94,420)	\$663,128

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors relating to the May Revise.

<i>Planning Factor</i>	2023- 24	2024- 25	2025-26	2026-27
Dept of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.05%	27.40%	27.50%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$211	\$191	\$191	\$191
Lottery – Prop. 20 per ADA	\$102	\$82	\$82	\$82
Universal Transitional Kindergarten/ADA	\$3,044	\$3,077	\$3,167	\$3,265
Mandate Block Grant for Districts: K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
Mandate Block Grant for Districts: 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant for Charters: K-8 per ADA	\$19.85	\$20.06	\$20.66	\$21.29
Mandate Block Grant for Charters: 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo			

Various aspects of the planning factors illustrated above will be further discussed below with the District’s specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District continues to anticipate growth in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding

percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.5% each year. Restricted certificated & classified salaries include a reduction of certificated & classified positions due to expected exhaustion of one-time COVID funds. Classified step costs are expected to increase by 1.5% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2025-26 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease for 2025-26 due to program adjustments noted above and remain constant thereafter. Contributions to restricted programs are expected to increase for 2025-26 due to step and additional pension costs for restricted programs that receive support from the unrestricted General Fund.

Estimated Ending Fund Balances:

During 2025-26, the District estimates that the General Fund is projected to deficit spend by \$3.8 million resulting in an ending General Fund balance of approximately \$6.86 million.

During 2026-27, the District estimates that the General Fund is projected to deficit spend by \$519K million resulting in an ending General Fund balance of \$6.3 million.

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projected to be able to meet its financial obligations for the current and subsequent two years (Positive Certification).

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the District remains fiscally solvent.

SECTION II
CERTIFICATION

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- 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: John Bartolome Telephone: 707-792-4705
Title: Chief Business Official E-mail: john_bartolome@crpusd.org

Criteria and Standards Review Summary

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

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

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	
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	
S8	Labor Agreement Budget Revisions	• 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 III

GENERAL FUND – FORM 01

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	73,888,753.00	75,948,176.00	10,421,497.33	75,948,176.00	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	2,032,858.00	2,036,682.00	195,398.73	2,036,682.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,041,100.00	4,277,847.00	610,948.28	4,277,847.00	0.00	0.0%
5)TOTAL, REVENUES			79,962,711.00	82,262,705.00	11,227,844.34	82,262,705.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,548,898.00	28,740,769.00	7,894,281.98	28,740,769.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,269,634.00	7,520,279.00	2,337,606.54	7,520,279.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,566,986.00	18,829,102.00	5,236,878.84	18,829,101.65	.35	0.0%
4) Books and Supplies		4000-4999	685,359.00	763,635.00	319,603.78	763,634.93	.07	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,592,631.00	8,641,048.00	4,061,544.52	8,641,047.87	.13	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	1,440.78	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,417.00	49,417.00	9,626.00	49,417.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(460,124.00)	(462,565.00)	0.00	(462,565.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			63,252,801.00	64,081,685.00	19,860,982.44	64,081,684.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,709,910.00	18,181,020.00	(8,633,138.10)	18,181,020.55		
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	(19,372,848.00)	(20,084,281.00)	(3,269.70)	(20,084,281.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,372,848.00)	(20,084,281.00)	(3,269.70)	(20,084,281.00)		
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,662,938.00)	(1,903,261.00)	(8,636,407.80)	(1,903,260.45)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,592,427.00	5,391,667.00		5,391,667.18	.18	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,592,427.00	5,391,667.00		5,391,667.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F1d)			5,592,427.00	5,391,667.00		5,391,667.18		
2) Ending Balance, June 30 (E + F 1e)			2,929,489.00	3,488,406.00		3,488,406.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		550,000.00		
Site vans for athletics	0000	9780				550,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,929,489.00	3,488,406.00		2,938,406.73		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,157,200.00	33,152,683.00	8,682,110.00	33,152,683.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	10,058,493.00	10,698,819.00	1,927,683.00	10,698,819.00	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	166,257.00	157,629.00	0.00	157,629.00	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	27,404,895.00	28,178,742.00	21,618.10	28,178,742.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,177,967.00	699,583.00	0.00	699,583.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,064,600.00	1,148,200.00	269,676.23	1,148,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,848,644.00	3,821,902.00	0.00	3,821,902.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	354,000.00	403,000.00	0.00	403,000.00	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			76,232,056.00	78,260,558.00	10,901,087.33	78,260,558.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,343,303.00)	(2,312,382.00)	(479,590.00)	(2,312,382.00)	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			73,888,753.00	75,948,176.00	10,421,497.33	75,948,176.00	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	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	277,218.00	277,218.00	0.00	277,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,136,369.00	1,140,193.00	3,824.73	1,140,193.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	619,271.00	619,271.00	191,574.00	619,271.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,032,858.00	2,036,682.00	195,398.73	2,036,682.00	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	1,342,000.00	1,342,000.00	0.00	1,342,000.00	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	199,160.00	199,160.00	0.00	199,160.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	163,495.98	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,119,940.00	2,356,687.00	447,452.30	2,356,687.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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			4,041,100.00	4,277,847.00	610,948.28	4,277,847.00	0.00	0.0%
TOTAL, REVENUES			79,962,711.00	82,262,705.00	11,227,844.34	82,262,705.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	22,295,230.00	22,713,104.00	6,079,938.86	22,713,104.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,517,063.00	2,313,874.00	635,331.61	2,313,874.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,654,762.00	3,631,948.00	1,179,011.51	3,631,948.00	0.00	0.0%
Other Certificated Salaries		1900	81,843.00	81,843.00	0.00	81,843.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,548,898.00	28,740,769.00	7,894,281.98	28,740,769.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	693,039.00	682,211.00	190,844.31	682,211.00	0.00	0.0%
Classified Support Salaries		2200	2,072,859.00	2,201,735.00	756,632.82	2,201,735.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	793,421.00	807,948.00	279,917.10	807,948.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,799,113.00	2,885,922.00	905,104.06	2,885,922.00	0.00	0.0%
Other Classified Salaries		2900	911,202.00	942,463.00	205,108.25	942,463.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,269,634.00	7,520,279.00	2,337,606.54	7,520,279.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,326,098.00	5,405,941.00	1,486,158.38	5,405,940.95	.05	0.0%
PERS		3201-3202	1,868,342.00	1,852,227.00	558,480.27	1,852,227.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	961,163.00	969,200.00	286,410.37	969,200.15	(.15)	0.0%
Health and Welfare Benefits		3401-3402	9,253,961.00	9,394,625.00	2,526,618.68	9,394,625.00	0.00	0.0%
Unemployment Insurance		3501-3502	17,252.00	18,317.00	5,729.12	18,316.92	.08	0.0%
Workers' Compensation		3601-3602	485,629.00	522,930.00	147,773.33	522,929.63	.37	0.0%
OPEB, Allocated		3701-3702	654,541.00	665,862.00	225,708.69	665,862.00	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			18,566,986.00	18,829,102.00	5,236,878.84	18,829,101.65	.35	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	3,718.00	3,718.00	0.00	3,718.00	0.00	0.0%
Materials and Supplies		4300	641,892.00	712,292.00	316,020.80	712,292.23	(.23)	0.0%
Noncapitalized Equipment		4400	39,749.00	47,625.00	3,582.98	47,624.70	.30	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			685,359.00	763,635.00	319,603.78	763,634.93	.07	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	86,213.00	136,118.00	61,042.20	136,118.00	0.00	0.0%
Dues and Memberships		5300	50,174.00	50,545.00	41,148.49	50,545.00	0.00	0.0%
Insurance		5400-5450	1,266,213.00	1,140,105.00	1,140,104.16	1,140,105.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,566,768.00	2,566,768.00	686,769.46	2,566,768.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194,890.00	191,860.00	32,946.60	191,860.00	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	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,140,829.00	4,266,678.00	2,021,255.76	4,266,677.87	.13	0.0%
Communications		5900	302,544.00	303,974.00	78,277.85	303,974.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,592,631.00	8,641,048.00	4,061,544.52	8,641,047.87	.13	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	1,440.78	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	1,440.78	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,162.00	8,162.00	0.00	8,162.00	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	41,255.00	41,255.00	9,626.00	41,255.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	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)			49,417.00	49,417.00	9,626.00	49,417.00	0.00	0.0%
OTHER OUTGO- TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(460,124.00)	(462,565.00)	0.00	(462,565.00)	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			(460,124.00)	(462,565.00)	0.00	(462,565.00)	0.00	0.0%
TOTAL, EXPENDITURES			63,252,801.00	64,081,685.00	19,860,982.44	64,081,684.45	.55	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND "TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND "TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	(19,372,848.00)	(20,084,281.00)	(3,269.70)	(20,084,281.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,372,848.00)	(20,084,281.00)	(3,269.70)	(20,084,281.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a. b + C. d + e)			(19,372,848.00)	(20,084,281.00)	(3,269.70)	(20,084,281.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,200,526.00	1,200,526.00	0.00	1,200,526.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,799,199.00	2,960,386.00	(1,137,619.00)	2,960,386.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,715,920.00	8,782,761.00	1,185,250.88	8,782,761.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,428,723.00	6,014,102.00	2,387,761.53	6,014,102.68	.68	0.0%
5)TOTAL, REVENUES			17,144,368.00	18,957,775.00	2,435,393.41	18,957,775.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,156,384.00	10,721,072.00	2,920,762.57	10,721,072.15	(.15)	0.0%
2) Classified Salaries		2000-2999	5,770,506.00	6,429,156.00	1,649,172.95	6,429,156.27	(.27)	0.0%
3) Employee Benefits		3000-3999	11,824,573.00	12,291,497.00	2,331,719.11	12,291,495.22	1.78	0.0%
4) Books and Supplies		4000-4999	1,904,773.00	3,535,295.00	538,398.74	3,535,294.80	.20	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,954,303.00	10,856,069.00	2,516,595.89	10,856,068.67	.33	0.0%
6) Capital Outlay		6000-6999	0.00	194,067.00	558,297.08	194,067.37	(.37)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	(147,325.00)	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	460,124.00	462,565.00	0.00	462,565.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,070,663.00	44,489,721.00	10,367,621.34	44,489,719.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS-B9)			(22,926,295.00)	(25,531,946.00)	(7,932,227.93)	(25,531,943.80)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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	19,372,848.00	20,084,281.00	0.00	20,084,281.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,372,848.00	21,084,281.00	0.00	21,084,281.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,553,447.00)	(4,447,665.00)	(7,932,227.93)	(4,447,662.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,458,411.00	12,224,736.00		12,224,736.40	.40	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,458,411.00	12,224,736.00		12,224,736.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,458,411.00	12,224,736.00		12,224,736.40		
2) Ending Balance, June 30 (E + F 1e)			7,904,964.00	7,777,071.00		7,777,073.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	7,904,964.00	7,777,071.00		7,777,073.60		
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	1,200,526.00	1,200,526.00	0.00	1,200,526.00	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			1,200,526.00	1,200,526.00	0.00	1,200,526.00	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	1,379,992.00	1,379,992.00	(1,380,846.00)	1,379,992.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	129,751.00	129,751.00	0.00	129,751.00	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	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	835,314.00	957,352.00	125,255.37	957,352.00	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	165,805.00	165,805.00	0.00	165,805.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	18,848.00	18,848.00	389.46	18,848.00	0.00	0.0%
Title III, English Learner Program	4203	8290	173,433.00	184,459.00	34,798.06	184,459.00	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	49,579.00	77,702.00	17,275.70	77,702.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	46,477.00	46,477.00	0.00	46,477.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	65,508.41	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,799,199.00	2,960,386.00	(1,137,619.00)	2,960,386.00	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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	450,000.00	473,221.00	23,221.25	473,221.00	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	305,224.00	305,224.00	106,827.63	305,224.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,960,696.00	8,004,316.00	1,055,202.00	8,004,316.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,715,920.00	8,782,761.00	1,185,250.88	8,782,761.00	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%
All Other Local Revenue		8699	228,723.00	1,814,102.00	1,326,153.53	1,814,102.68	.68	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	4,200,000.00	4,200,000.00	1,061,608.00	4,200,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,428,723.00	6,014,102.00	2,387,761.53	6,014,102.68	.68	0.0%
TOTAL, REVENUES			17,144,368.00	18,957,775.00	2,435,393.41	18,957,775.68	.68	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,572,055.00	6,197,193.00	1,671,249.18	6,197,193.15	(.15)	0.0%
Certificated Pupil Support Salaries		1200	1,086,453.00	1,029,196.00	301,821.63	1,029,196.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,655,764.00	1,627,314.00	457,670.09	1,627,314.00	0.00	0.0%
Other Certificated Salaries		1900	1,842,112.00	1,867,369.00	490,021.67	1,867,369.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,156,384.00	10,721,072.00	2,920,762.57	10,721,072.15	(.15)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,395,526.00	3,674,462.00	842,166.57	3,674,462.00	0.00	0.0%
Classified Support Salaries		2200	740,701.00	1,044,126.00	290,509.38	1,044,125.87	.13	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,054,162.00	1,071,590.00	333,761.13	1,071,590.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	577,367.00	588,181.00	178,182.68	588,181.00	0.00	0.0%
Other Classified Salaries		2900	2,750.00	50,797.00	4,553.19	50,797.40	(.40)	0.0%
TOTAL, CLASSIFIED SALARIES			5,770,506.00	6,429,156.00	1,649,172.95	6,429,156.27	(.27)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,188,999.00	5,294,542.00	524,873.99	5,294,541.34	.66	0.0%
PERS		3201-3202	1,601,714.00	1,736,311.00	451,807.67	1,736,311.22	(.22)	0.0%
OASDI/Medicare/Alternative		3301-3302	609,581.00	641,567.00	170,052.39	641,566.68	.32	0.0%
Health and Welfare Benefits		3401-3402	4,200,618.00	4,364,914.00	1,116,772.27	4,364,913.56	.44	0.0%
Unemployment Insurance		3501-3502	7,703.00	8,301.00	2,213.42	8,300.25	.75	0.0%
Workers' Compensation		3601-3602	215,958.00	245,862.00	65,999.37	245,862.17	(.17)	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			11,824,573.00	12,291,497.00	2,331,719.11	12,291,495.22	1.78	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	374,743.00	440,894.00	46,340.74	440,894.10	(.10)	0.0%
Books and Other Reference Materials		4200	8,212.00	71,288.00	1,118.99	71,288.30	(.30)	0.0%
Materials and Supplies		4300	1,469,451.00	2,932,146.00	451,886.38	2,932,145.54	.46	0.0%
Noncapitalized Equipment		4400	52,367.00	90,967.00	39,052.63	90,966.86	.14	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			1,904,773.00	3,535,295.00	538,398.74	3,535,294.80	.20	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,767,734.00	6,135,907.00	863,758.39	6,135,907.00	0.00	0.0%
Travel and Conferences		5200	84,905.00	100,449.00	37,144.25	100,448.69	.31	0.0%
Dues and Memberships		5300	58,541.00	57,239.00	3,146.00	57,239.00	0.00	0.0%
Insurance		5400-5450	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,500.00	16,500.00	2,056.58	16,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	557,735.00	564,517.00	233,129.00	564,516.75	.25	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	3,453,474.00	3,966,273.00	1,367,095.39	3,966,273.23	(.23)	0.0%
Communications		5900	9,414.00	9,184.00	4,266.28	9,184.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,954,303.00	10,856,069.00	2,516,595.89	10,856,068.67	.33	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	32,117.00	32,116.75	32,117.00	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	161,950.00	526,180.33	161,950.37	(.37)	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	194,067.00	558,297.08	194,067.37	(.37)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	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	(147,325.00)	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	(147,325.00)	0.00	0.00	0.0%
OTHER OUTGO- TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	460,124.00	462,565.00	0.00	462,565.00	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			460,124.00	462,565.00	0.00	462,565.00	0.00	0.0%
TOTAL, EXPENDITURES			40,070,663.00	44,489,721.00	10,367,621.34	44,489,719.48	1.52	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	19,372,848.00	20,084,281.00	0.00	20,084,281.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			19,372,848.00	20,084,281.00	0.00	20,084,281.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a. b + C. d + e)			20,372,848.00	21,084,281.00	0.00	21,084,281.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	75,089,279.00	77,148,702.00	10,421,497.33	77,148,702.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,799,199.00	2,960,386.00	(1,137,619.00)	2,960,386.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,748,778.00	10,819,443.00	1,380,649.61	10,819,443.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,469,823.00	10,291,949.00	2,998,709.81	10,291,949.68	.68	0.0%
5)TOTAL, REVENUES			97,107,079.00	101,220,480.00	13,663,237.75	101,220,480.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,705,282.00	39,461,841.00	10,815,044.55	39,461,841.15	(.15)	0.0%
2) Classified Salaries		2000-2999	13,040,140.00	13,949,435.00	3,986,779.49	13,949,435.27	(.27)	0.0%
3) Employee Benefits		3000-3999	30,391,559.00	31,120,599.00	7,568,597.95	31,120,596.87	2.13	0.0%
4) Books and Supplies		4000-4999	2,590,132.00	4,298,930.00	858,002.52	4,298,929.73	.27	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,546,934.00	19,497,117.00	6,578,140.41	19,497,116.54	.46	0.0%
6) Capital Outlay		6000-6999	0.00	194,067.00	559,737.86	194,067.37	(.37)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,417.00	49,417.00	(137,699.00)	49,417.00	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			103,323,464.00	108,571,406.00	30,228,603.78	108,571,403.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS-B9)			(6,216,385.00)	(7,350,926.00)	(16,565,366.03)	(7,350,923.25)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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	(3,269.70)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	(3,269.70)	1,000,000.00		
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,216,385.00)	(6,350,926.00)	(16,568,635.73)	(6,350,923.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,050,838.00	17,616,403.00		17,616,403.58	.58	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,050,838.00	17,616,403.00		17,616,403.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,050,838.00	17,616,403.00		17,616,403.58		
2) Ending Balance, June 30 (E + F 1e)			10,834,453.00	11,265,477.00		11,265,480.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	7,904,964.00	7,777,071.00		7,777,073.60		
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		550,000.00		
Site vans for athletics	0000	9780				550,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,929,489.00	3,488,406.00		2,938,406.73		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,157,200.00	33,152,683.00	8,682,110.00	33,152,683.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	10,058,493.00	10,698,819.00	1,927,683.00	10,698,819.00	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	166,257.00	157,629.00	0.00	157,629.00	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	27,404,895.00	28,178,742.00	21,618.10	28,178,742.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,177,967.00	699,583.00	0.00	699,583.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,064,600.00	1,148,200.00	269,676.23	1,148,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,848,644.00	3,821,902.00	0.00	3,821,902.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	354,000.00	403,000.00	0.00	403,000.00	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			76,232,056.00	78,260,558.00	10,901,087.33	78,260,558.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,343,303.00)	(2,312,382.00)	(479,590.00)	(2,312,382.00)	0.00	0.0%
Property Taxes Transfers		8097	1,200,526.00	1,200,526.00	0.00	1,200,526.00	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			75,089,279.00	77,148,702.00	10,421,497.33	77,148,702.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	1,379,992.00	1,379,992.00	(1,380,846.00)	1,379,992.00	0.00	0.0%
Special Education Discretionary Grants		8182	129,751.00	129,751.00	0.00	129,751.00	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	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	835,314.00	957,352.00	125,255.37	957,352.00	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	165,805.00	165,805.00	0.00	165,805.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	18,848.00	18,848.00	389.46	18,848.00	0.00	0.0%
Title III, English Learner Program	4203	8290	173,433.00	184,459.00	34,798.06	184,459.00	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	49,579.00	77,702.00	17,275.70	77,702.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	46,477.00	46,477.00	0.00	46,477.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	65,508.41	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,799,199.00	2,960,386.00	(1,137,619.00)	2,960,386.00	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	277,218.00	277,218.00	0.00	277,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,586,369.00	1,613,414.00	27,045.98	1,613,414.00	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/1 n-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	305,224.00	305,224.00	106,827.63	305,224.00	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)
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	8,579,967.00	8,623,587.00	1,246,776.00	8,623,587.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,748,778.00	10,819,443.00	1,380,649.61	10,819,443.00	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	1,342,000.00	1,342,000.00	0.00	1,342,000.00	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	199,160.00	199,160.00	0.00	199,160.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	163,495.98	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,000.00	30,000.00	0.00	30,000.00	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	2,348,663.00	4,170,789.00	1,773,605.83	4,170,789.68	.68	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	4,200,000.00	4,200,000.00	1,061,608.00	4,200,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,469,823.00	10,291,949.00	2,998,709.81	10,291,949.68	.68	0.0%
TOTAL, REVENUES			97,107,079.00	101,220,480.00	13,663,237.75	101,220,480.68	.68	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,867,285.00	28,910,297.00	7,751,188.04	28,910,297.15	(.15)	0.0%
Certificated Pupil Support Salaries		1200	3,603,516.00	3,343,070.00	937,153.24	3,343,070.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,310,526.00	5,259,262.00	1,636,681.60	5,259,262.00	0.00	0.0%
Other Certificated Salaries		1900	1,923,955.00	1,949,212.00	490,021.67	1,949,212.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,705,282.00	39,461,841.00	10,815,044.55	39,461,841.15	(.15)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,088,565.00	4,356,673.00	1,033,010.88	4,356,673.00	0.00	0.0%
Classified Support Salaries		2200	2,813,560.00	3,245,861.00	1,047,142.20	3,245,860.87	.13	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,847,583.00	1,879,538.00	613,678.23	1,879,538.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,376,480.00	3,474,103.00	1,083,286.74	3,474,103.00	0.00	0.0%
Other Classified Salaries		2900	913,952.00	993,260.00	209,661.44	993,260.40	(.40)	0.0%
TOTAL, CLASSIFIED SALARIES			13,040,140.00	13,949,435.00	3,986,779.49	13,949,435.27	(.27)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,515,097.00	10,700,483.00	2,011,032.37	10,700,482.29	.71	0.0%
PERS		3201-3202	3,470,056.00	3,588,538.00	1,010,287.94	3,588,538.22	(.22)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,570,744.00	1,610,767.00	456,462.76	1,610,766.83	.17	0.0%
Health and Welfare Benefits		3401-3402	13,454,579.00	13,759,539.00	3,643,390.95	13,759,538.56	.44	0.0%
Unemployment Insurance		3501-3502	24,955.00	26,618.00	7,942.54	26,617.17	.83	0.0%
Workers' Compensation		3601-3602	701,587.00	768,792.00	213,772.70	768,791.80	.20	0.0%
OPEB, Allocated		3701-3702	654,541.00	665,862.00	225,708.69	665,862.00	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			30,391,559.00	31,120,599.00	7,568,597.95	31,120,596.87	2.13	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	374,743.00	440,894.00	46,340.74	440,894.10	(.10)	0.0%
Books and Other Reference Materials		4200	11,930.00	75,006.00	1,118.99	75,006.30	(.30)	0.0%
Materials and Supplies		4300	2,111,343.00	3,644,438.00	767,907.18	3,644,437.77	.23	0.0%
Noncapitalized Equipment		4400	92,116.00	138,592.00	42,635.61	138,591.56	.44	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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,590,132.00	4,298,930.00	858,002.52	4,298,929.73	.27	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,767,734.00	6,135,907.00	863,758.39	6,135,907.00	0.00	0.0%
Travel and Conterences		5200	171,118.00	236,567.00	98,186.45	236,566.69	.31	0.0%
Dues and Memberships		5300	108,715.00	107,784.00	44,294.49	107,784.00	0.00	0.0%
Insurance		5400-5450	1,272,213.00	1,146,105.00	1,146,104.16	1,146,105.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,583,268.00	2,583,268.00	688,826.04	2,583,268.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	752,625.00	756,377.00	266,075.60	756,376.75	.25	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	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,594,303.00	8,232,951.00	3,388,351.15	8,232,951.10	(.10)	0.0%
Communications		5900	311,958.00	313,158.00	82,544.13	313,158.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,546,934.00	19,497,117.00	6,578,140.41	19,497,116.54	.46	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	32,117.00	32,116.75	32,117.00	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	161,950.00	527,621.11	161,950.37	(.37)	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	194,067.00	559,737.86	194,067.37	(.37)	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	8,162.00	8,162.00	0.00	8,162.00	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	41,255.00	41,255.00	9,626.00	41,255.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	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	(147,325.00)	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)			49,417.00	49,417.00	(137,699.00)	49,417.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			103,323,464.00	108,571,406.00	30,228,603.78	108,571,403.93	2.07	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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	(3,269.70)	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	(3,269.70)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c • d + e)			1,000,000.00	1,000,000.00	(3,269.70)	1,000,000.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,720,826.39
6300	Lottery: Instructional Materials	273,482.10
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,663,391.43
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	.72
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.33
7311	Classified School Employee Professional Development Block Grant	23,266.67
7399	LCFF Equity Multiplier	50,000.00
7412	A-G Access/Success Grant	51,553.84
7435	Learning Recovery Emergency Block Grant	662,731.23
7810	Other Restricted State	161,848.03
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	770,728.44
9010	Other Restricted Local	2,399,244.42
Total, Restricted Balance		7,777,073.60

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	425,829.00	514,036.00		514,035.87	(.13)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 • Audited (F1a + F1b)			425,829.00	514,036.00		514,035.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F1d)			425,829.00	514,036.00		514,035.87		
2) Ending Balance, June 30 (E + F1e)			425,829.00	514,036.00		514,035.87		
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	425,829.00	514,036.00		514,035.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASD I/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Members hips		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO- TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + C - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	514,035.87
Total, Restricted Balance		514,035.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,500,000.00	1,518,892.00	193,157.26	1,518,892.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,775,000.00	1,775,000.00	139,102.83	1,775,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245,000.00	244,835.00	33,475.00	244,835.00	0.00	0.0%
5) TOTAL, REVENUES			3,520,000.00	3,538,727.00	365,735.09	3,538,727.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,029,808.00	1,032,620.00	260,454.21	1,032,620.00	0.00	0.0%
3) Employee Benefits		3000-3999	486,045.00	480,802.00	99,729.34	480,802.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,500.00	80,500.00	12,489.86	80,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,337,675.00	1,356,567.00	358,998.52	1,356,567.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	78,662.00	0.00	78,662.00	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			2,934,028.00	3,029,151.00	731,671.93	3,029,151.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 + B9)			585,972.00	509,576.00	(365,936.84)	509,576.00		
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)			585,972.00	509,576.00	(365,936.84)	509,576.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,487,186.00	2,581,415.00		2,581,415.04	.04	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 • Audited (F1a + F1b)			1,487,186.00	2,581,415.00		2,581,415.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,487,186.00	2,581,415.00		2,581,415.04		
2) Ending Balance, June 30 (E + F1e)			2,073,158.00	3,090,991.00		3,090,991.04		
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	2,073,158.00	3,090,991.00		3,090,991.04		
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	1,500,000.00	1,518,892.00	186,966.03	1,518,892.00	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	6,191.23	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,500,000.00	1,518,892.00	193,157.26	1,518,892.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,775,000.00	1,775,000.00	139,102.83	1,775,000.00	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			1,775,000.00	1,775,000.00	139,102.83	1,775,000.00	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	(165.00)	(165.18)	(165.00)	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	23,860.53	30,000.00	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	215,000.00	215,000.00	9,779.65	215,000.00	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			245,000.00	244,835.00	33,475.00	244,835.00	0.00	0.0%
TOTAL, REVENUES			3,520,000.00	3,538,727.00	365,735.09	3,538,727.00		
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	868,068.00	868,068.00	207,052.18	868,068.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	93,174.00	94,772.00	32,028.56	94,772.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	68,566.00	69,780.00	21,373.47	69,780.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,029,808.00	1,032,620.00	260,454.21	1,032,620.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	153,397.00	148,683.00	30,850.00	148,683.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	77,177.00	77,594.00	19,568.17	77,594.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	240,953.00	239,071.00	45,399.62	239,071.00	0.00	0.0%
Unemployment Insurance		3501-3502	505.00	505.00	127.75	505.00	0.00	0.0%
Workers' Compensation		3601-3602	14,013.00	14,949.00	3,783.80	14,949.00	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			486,045.00	480,802.00	99,729.34	480,802.00	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%

Description	Resource Codes	Object Codes	Original Budget (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	50,000.00	50,000.00	12,469.88	50,000.00	0.00	0.0%
Noncapitalized Equipment		4400	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Food		4700	500.00	500.00	19.98	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			80,500.00	80,500.00	12,489.86	80,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,210,000.00	1,228,892.00	323,383.26	1,228,892.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	180.50	1,500.00	0.00	0.0%
Dues and Memberships		5300	640.00	640.00	0.00	640.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,650.00	1,650.00	0.00	1,650.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,513.00	52,513.00	10,273.76	52,513.00	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	68,972.00	68,972.00	24,961.00	68,972.00	0.00	0.0%
Communications		5900	2,400.00	2,400.00	200.00	2,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,337,675.00	1,356,567.00	358,998.52	1,356,567.00	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	0.00	78,662.00	0.00	78,662.00	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	78,662.00	0.00	78,662.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,934,028.00	3,029,151.00	731,671.93	3,029,151.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Fram: 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)	2,743,735.11
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	205,434.22
7033	Child Nutrition: School Food Best Practices Apportionment	141,821.71
Total, Restricted Balance		3,090,991.04

Description	Resource Codes	Object Codes	Original Budget (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	75,000.00	75,000.00	35,445.58	75,000.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	35,445.58	75,000.00		
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)			75,000.00	75,000.00	35,445.58	75,000.00		
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)			75,000.00	75,000.00	35,445.58	75,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,651,290.00	3,663,417.00		3,663,416.97	(.03)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,651,290.00	3,663,417.00		3,663,416.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,651,290.00	3,663,417.00		3,663,416.97		
2) Ending Balance, June 30 (E + F1e)			3,726,290.00	3,738,417.00		3,738,416.97		
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	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	3,726,290.00	3,738,417.00		3,738,416.97		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	35,445.58	75,000.00	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%
TOTAL, OTHER LOCAL REVENUE			75,000.00	75,000.00	35,445.58	75,000.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	75,000.00	35,445.58	75,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + b + C + d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (BJ)	Actuals To Date (C)	Projected Year Totals (DJ)	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	23,074.58	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	23,074.58	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	119,017.00	91,216.00	33,889.54	91,216.00	0.00	0.0%
3) Employee Benefits		3000-3999	54,454.00	44,005.00	14,842.61	44,005.00	0.00	0.0%
4) Books and Supplies		4000-4999	402,555.00	288,056.00	7,708.58	288,056.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	332,970.00	533,217.00	145,904.28	533,217.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	283,193.00	219,014.00	283,193.00	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			908,996.00	1,239,687.00	421,359.01	1,239,687.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(908,996.00)	(1,239,687.00)	(398,284.43)	(1,239,687.00)		
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)			(908,996.00)	(1,239,687.00)	(398,284.43)	(1,239,687.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,900,220.00	1,976,210.00		1,976,209.60	(.40)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,900,220.00	1,976,210.00		1,976,209.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,900,220.00	1,976,210.00		1,976,209.60		
2) Ending Balance, June 30 (E + F1e)			1,991,224.00	736,523.00		736,522.60		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,991,224.00	736,523.00		736,522.60		
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	0.00	0.00	23,074.58	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	23,074.58	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	23,074.58	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	33,497.00	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	85,520.00	91,216.00	33,889.54	91,216.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			119,017.00	91,216.00	33,889.54	91,216.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	31,754.00	23,218.00	7,711.00	23,218.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,907.00	6,503.00	2,498.36	6,503.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,116.00	12,927.00	4,128.90	12,927.00	0.00	0.0%
Unemployment Insurance		3501-3502	58.00	44.00	16.35	44.00	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	1,619.00	1,313.00	488.00	1,313.00	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			54,454.00	44,005.00	14,842.61	44,005.00	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	52,555.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	350,000.00	288,056.00	7,708.58	288,056.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			402,555.00	288,056.00	7,708.58	288,056.00	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	71,574.00	0.00	71,574.00	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	332,970.00	461,643.00	145,904.28	461,643.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			332,970.00	533,217.00	145,904.28	533,217.00	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	227,184.00	219,014.00	227,184.00	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	56,009.00	0.00	56,009.00	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	283,193.00	219,014.00	283,193.00	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			908,996.00	1,239,687.00	421,359.01	1,239,687.00		
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 of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + C - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (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	580,000.00	580,000.00	397,100.35	580,000.00	0.00	0.0%
5) TOTAL, REVENUES			580,000.00	580,000.00	397,100.35	580,000.00		
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	31,980.00	31,980.00	24,576.56	31,980.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	527,117.00	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			31,980.00	31,980.00	551,693.56	31,980.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			548,020.00	548,020.00	(154,593.21)	548,020.00		
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)			548,020.00	548,020.00	(154,593.21)	548,020.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,104,659.00	5,332,297.00		5,332,297.45	.45	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,104,659.00	5,332,297.00		5,332,297.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,104,659.00	5,332,297.00		5,332,297.45		
2) Ending Balance, June 30 (E + F1e)			5,652,679.00	5,880,317.00		5,880,317.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,652,679.00	5,880,317.00		5,880,317.45		
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	80,000.00	80,000.00	51,722.19	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%
Fees and Contracts								
Mitigation/Developer Fees		8681	500,000.00	500,000.00	345,378.16	500,000.00	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			580,000.00	580,000.00	397,100.35	580,000.00	0.00	0.0%
TOTAL, REVENUES			580,000.00	580,000.00	397,100.35	580,000.00		
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	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	15,480.00	15,480.00	5,779.20	15,480.00	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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	18,797.36	1,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,980.00	31,980.00	24,576.56	31,980.00	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	527,117.00	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	527,117.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,980.00	31,980.00	551,693.56	31,980.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	5,880,317.45
Total, Restricted Balance		5,880,317.45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	1,002,500.00	1,450,639.00	379,214.84	1,450,639.00	0.00	0.0%
5) TOTAL, REVENUES			1,002,500.00	1,450,639.00	379,214.84	1,450,639.00		
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	545,059.00	0.00	545,059.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	32,884.48	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	545,059.00	32,884.48	545,059.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,002,500.00	905,580.00	346,330.36	905,580.00		
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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	(94,420.00)	346,330.36	(94,420.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	342,192.00	757,548.00		757,547.86	(.14)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			342,192.00	757,548.00		757,547.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			342,192.00	757,548.00		757,547.86		
2) Ending Balance, June 30 (E + F1e)			344,692.00	663,128.00		663,127.86		
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	283,674.00	561,594.00		561,593.62		
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	61,018.00	101,534.00		101,534.24		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	994,000.00	994,000.00	0.00	994,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	6,498.52	8,500.00	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	448,139.00	372,716.32	448,139.00	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			1,002,500.00	1,450,639.00	379,214.84	1,450,639.00	0.00	0.0%
TOTAL, REVENUES			1,002,500.00	1,450,639.00	379,214.84	1,450,639.00		
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (BJ)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	545,059.00	0.00	545,059.00	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	545,059.00	0.00	545,059.00	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	32,884.48	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	32,884.48	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	545,059.00	32,884.48	545,059.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OIL-IER FINANCING SOURCES/USES								
(a + b + C + d + e)			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	561,593.62
Total, Restricted Balance		561,593.62

SECTION V

AVERAGE DAILY ATTENDANCE
AND ENROLLMENT

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)	5,783.77	5,810.90	5,930.32	5,930.32	119.42	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)	5,783.77	5,810.90	5,930.32	5,930.32	119.42	2.0%
5. District Funded County Program ADA						
a. County Community Schools	2.59	2.59	2.59	2.59	0.00	0.0%
b. Special Education-Special Day Class	22.62	22.62	22.62	22.62	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	2.00	2.00	2.00	2.00	0.00	0.0%
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)	27.21	27.21	27.21	27.21	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,810.98	5,838.11	5,957.53	5,957.53	119.42	2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SECTION VI

LOCAL CONTROL FUNDING FORMULA
CALCULATIONS

Cotati-Rohnert Park Unified (73882) - First Interim		12/10/2024		
	2024-25	2025-26	2026-27	
General Assumptions				
COLA & Augmentation	1.07%	2.93%	3.08%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
Student Assumptions:				
Enrollment Count	6,388	6,488	6,538	
Unduplicated Pupil Count (UPC)	3,584	3,538	3,547	
Unduplicated Pupil Percentage (UPP)	51.57%	53.59%	54.96%	
Current Year LCFF Average Daily Attendance (ADA)	5,959.13	6,071.05	6,116.68	
Funded LCFF ADA	5,959.13	6,071.05	6,116.68	
LCFF ADA Funding Method	Current Year	Current Year	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	
Funded NSS ADA	-	-	-	
NSS ADA Funding Method(s)				
LCFF Entitlement Summary				
Base Grant	\$64,616,144	\$67,729,903	\$70,312,439	
Grade Span Adjustment	2,499,400	2,659,438	2,782,322	
<i>Adjusted Base Grant</i>	\$67,115,544	\$70,389,341	\$73,094,761	
Supplemental Grant	6,922,297	7,544,330	8,034,576	
Concentration Grant	-	-	-	
Total Base, Supplemental and Concentration Grant	\$74,037,841	\$77,933,671	\$81,129,337	
Allowance: Necessary Small School	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	502,003	502,003	502,003	
Add-on: Home-to-School Transportation	749,239	771,192	794,945	
Add-on: Small School District Bus Replacement Program	-	-	-	
Add-on: Economic Recovery Target	-	-	-	
Add-on: Transitional Kindergarten	659,093	1,162,289	1,390,890	
Total Allowance and Add-On Amounts	\$1,910,335	\$2,435,484	\$2,687,838	
Total LCFF Entitlement Before Adjustments (excludes Additio	\$75,948,176	\$80,369,155	\$83,817,175	
Miscellaneous Adjustments	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 75,948,176	\$ 80,369,155	\$ 83,817,175	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,745	\$ 13,238	\$ 13,703	
Additional State Aid	-	-	-	
Total LCFF Entitlement with Additional State Aid	75,948,176	80,369,155	83,817,175	
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 32,096,674	\$ 32,137,920	\$ 32,152,283	
Education Protection Account Entitlement (<i>includes \$200/n</i>)	\$ 10,698,819	\$ 11,980,654	\$ 12,440,682	
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 33,152,683	\$ 36,250,581	\$ 39,224,210	
Additional State Aid	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 75,948,176	\$ 80,369,155	\$ 83,817,175	

Cotati-Rohnert Park Unified (73882) - First Interim		12/10/2024		
		2024-25	2025-26	2026-27
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$	33,152,683	\$ 36,250,581	\$ 39,224,210
EPA, Current Year (Resource 1400, Object Code 8012)	\$	10,698,819	\$ 11,980,654	\$ 12,440,682
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	-	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$	34,409,056	\$ 34,409,056	\$ 34,409,056
In-Lieu of Property Taxes (Object Code 8096)		(2,312,382)	(2,271,136)	(2,256,773)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$	75,948,176	\$ 80,369,155	\$ 83,817,175
Additional State Aid	\$	-	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -
Total Funding Sources	\$	75,948,176	\$ 80,369,155	\$ 83,817,175
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	67,774,637	\$ 71,551,630	\$ 74,485,651
Supplemental and Concentration Grant funding in the LCAP year	\$	6,922,297	\$ 7,544,330	\$ 8,034,576
Projected Additional 15% Concentration Grant funding in the	\$	-	\$ -	\$ -
Percentage to Increase or Improve Services		10.21%	10.54%	10.79%
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	12,209.55	\$ 12,612.99	\$ 13,033.79
Grades 4-6	\$	11,226.66	\$ 11,597.71	\$ 11,984.92
Grades 7-8	\$	11,558.70	\$ 11,940.94	\$ 12,338.98
Grades 9-12	\$	13,745.12	\$ 14,199.58	\$ 14,673.14
Base Grants				
Grades TK-3	\$	10,025	\$ 10,319	\$ 10,637
Grades 4-6	\$	10,177	\$ 10,475	\$ 10,798
Grades 7-8	\$	10,478	\$ 10,785	\$ 11,117
Grades 9-12	\$	12,144	\$ 12,500	\$ 12,885
Grade Span Adjustment				
Grades TK-3	\$	1,043	\$ 1,073	\$ 1,106
Grades 9-12	\$	316	\$ 325	\$ 335
Supplemental Grant				
		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,214	\$ 2,278	\$ 2,349
Grades 4-6	\$	2,035	\$ 2,095	\$ 2,160
Grades 7-8	\$	2,096	\$ 2,157	\$ 2,223
Grades 9-12	\$	2,492	\$ 2,565	\$ 2,644
Actual - 1.00 ADA, Local UPP as follows:				
		51.57%	53.59%	54.96%
Grades TK-3	\$	1,142	\$ 1,221	\$ 1,291
Grades 4-6	\$	1,050	\$ 1,123	\$ 1,187
Grades 7-8	\$	1,081	\$ 1,156	\$ 1,222
Grades 9-12	\$	1,285	\$ 1,375	\$ 1,453
Concentration Grant (>55% population)				
		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	7,194	\$ 7,405	\$ 7,633
Grades 4-6	\$	6,615	\$ 6,809	\$ 7,019
Grades 7-8	\$	6,811	\$ 7,010	\$ 7,226
Grades 9-12	\$	8,099	\$ 8,336	\$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:				
		0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -

Cotati-Rohnert Park Unified (73882) - First Interim 12/10/24

EDUCATION PROTECTION ACCOUNT

	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT			
A-1 Total ADA for EPA Minimum	5,959.13	6,071.05	6,116.68
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 1,191,826	\$ 1,214,210	\$ 1,223,336
EPA PROPORTIONATE SHARE CAP			
B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,127.44	\$ 7,336.27	\$ 7,562.23
B4, B8 Current Year Funded ADA, excluding NSS	5,959.13	6,071.05	6,116.68
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 2	54.06	54.64	55.22
B-12 Current Year Funded ADA, including NSS	5,959.13	6,071.05	6,116.68
B9+B13 Adjusted Total Revenue Limit	\$ 42,795,493	\$ 44,870,584	\$ 46,593,504
B10,B14 Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 42,795,493	\$ 44,870,584	\$ 46,593,504
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 32,096,674	\$ 32,137,920	\$ 32,152,283
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ 10,698,819	\$ 12,732,664	\$ 14,441,221
EPA PROPORTIONATE SHARE			
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$42,795,493	\$44,870,584	\$46,593,504
C-2 Statewide EPA Proportionate Share Ratio (<i>as of P-2 certification</i>)	26.70046456%	26.70046456%	26.70046456%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 11,426,595	\$ 11,980,654	\$ 12,440,682
EPA ENTITLEMENT			
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, \$	10,698,819	\$ 11,980,654	\$ 12,440,682
D-2 Miscellaneous Adjustments**	\$-	\$-	\$-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	10,698,819	11,980,654	12,440,682
D-4 Prior Year Annual Adjustment	-		
D-5 P2 Entitlement Net of PY Adjustment	10,698,819	11,980,654	12,440,682
C-2 Statewide EPA Proportionate Share Ratio (<i>as of Annual certification</i>)	26.70046456%	26.70046456%	26.70046456%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	10,698,819	11,980,654	12,440,682

Cotati-Rohnert Park Unified (73882) - First In v.25.2a																
12/10/2024 CY v.25.2a CY1 v.25.2a CY2																
LOCAL CONTROL FUNDING FORMULA																
2024-25 2025-26 2026-27																
LCFF ENTITLEMENT CALCULATION																
Calculation Factors	2024-25					2025-26					2026-27					
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil		COLA & Augmentation		Base Grant	Unduplicate d		COLA & Augmentation		Base Grant Proration	Unduplicat ed		
	1.07%		0.00%	51.57%		2.93%		0.00%	53.59%		3.08%		0.00%	54.96%		
	Current Year		Current Year		Current Year		Current Year		Current Year		Current Year		Current Year		Current Year	
	ADA	Base	Grade Span	Supplementa	Total	ADA	Base	Grade	Supplement	Total	ADA	Base	Grade Span	Supplemen	Total	
Grades TK-3	1,784.19	\$ 10,025	\$ 1,043	\$ 1,142	\$ 21,784,163	1,857.57	\$ 10,319	\$ 1,073	\$ 1,221	\$ 23,429,520	1,893.20	\$ 10,637	\$ 1,106	\$ 1,291	\$ 24,675,573	
Grades 4-6	1,267.78	10,177		1,050	14,232,930	1,279.29	10,475		1,123	14,836,835	1,289.29	10,798		1,187	15,452,032	
Grades 7-8	886.62	10,478		1,081	10,248,175	884.14	10,785		1,156	10,557,460	879.14	11,117		1,222	10,847,691	
Grades 9-12	2,020.54	12,144	316	1,285	27,772,573	2,050.05	12,500	325	1,375	29,109,856	2,055.05	12,885	335	1,453	30,154,041	
Subtract Necessary Small School ADA and Funding																
Total Base, Supplemental, and Concentration Grant		\$ 64,616,144	\$ 2,499,400	\$ 6,922,297	\$ 74,037,841		\$ 67,729,903	\$ 2,659,438	\$ 7,544,330	\$ 77,933,671		\$ 70,312,439	\$ 2,782,322	\$ 8,034,576	\$ 81,129,337	
NSS Allowance																
TOTAL BASE	5,959.13	\$ 64,616,144	\$ 2,499,400	\$ 6,922,297	\$ 74,037,841	6,071.05	\$ 67,729,903	\$ 2,659,438	\$ 7,544,330	\$ 77,933,671	6,116.68	\$ 70,312,439	\$ 2,782,322	\$ 8,034,576	\$ 81,129,337	
ADD ONS:																
Targeted Instructional Improvement Block Grant					\$ 502,003					\$ 502,003					\$ 502,003	
Home-to-School Transportation (COLA added commencing 2023-24)					749,239					771,192					794,945	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																
Transitional Kindergarten (Commencing 2022-23)	TK ADA	214.20	TK Add-on ra	3,077.00	659,093	TK ADA	367.00	TK Add-on	\$ 3,167.00	1,162,289	TK ADA	426.00	TK Add-on rate	\$ 3,265.00	1,390,890	
ECONOMIC RECOVERY TARGET PAYMENT																
LCFF Entitlement Before Adjustments					\$ 75,948,176					\$ 80,369,155					\$ 83,817,175	
Miscellaneous Adjustments																
ADJUSTED LCFF ENTITLEMENT					\$ 75,948,176					\$ 80,369,155					\$ 83,817,175	
Local Revenue (including RDA)					(32,096,674)					(32,137,920)					(32,152,283)	
Gross State Aid					\$ 43,851,502					\$ 48,231,235					\$ 51,664,892	
Education Protection Account Entitlement					(10,698,819)					(11,980,654)					(12,440,682)	
Net State Aid					\$ 33,152,683					\$ 36,250,581					\$ 39,224,210	
MINIMUM STATE AID CALCULATION																
		12-13 Rate	2024-25 ADA	N/A		12-13 Rate	2025-26 ADA	N/A		12-13 Rate	2026-27 ADJ	N/A				
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,312.93	5,959.13	\$ 31,660,441		\$ 5,312.93	6,071.05	\$ 32,255,064		\$ 5,312.93	6,116.68	\$ 32,497,493				
2012-13 NSS Allowance (deficit)		\$ -		-		\$ -		-		\$ -		-			-	
Minimum State Aid Adjustments				-				-				-			-	
Less Current Year Property Taxes/In-Lieu				(32,096,674)				(32,137,920)				(32,152,283)				
Less Education Protection Account Entitlement				(10,698,819)				(11,980,654)				(12,440,682)				
Subtotal State Aid for Historical RL/Charter General BG				\$ -				\$ -				\$ -			\$ -	
Categorical Minimum State Aid				5,870,127				5,870,127				5,870,127			5,870,127	
Charter School Categorical Block Grant adjusted for ADA				-				-				-			-	
Minimum State Aid Guarantee Before Proration Factor				\$ 5,870,127				\$ 5,870,127				\$ 5,870,127			\$ 5,870,127	
Proration Factor				0.00%				0.00%				0.00%			0.00%	
Minimum State Aid Guarantee				\$ 5,870,127				\$ 5,870,127				\$ 5,870,127			\$ 5,870,127	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																
LCFF Entitlement				-				-				-			-	
Minimum State Aid plus Property Taxes including RDA				-				-				-			-	
Offset				-				-				-			-	
Minimum State Aid Prior to Offset				-				-				-			-	
Total Minimum State Aid with Offset				-				-				-			-	
State Aid Before Additional State Aid				\$ 33,152,683				\$ 36,250,581				\$ 39,224,210			\$ 39,224,210	
ADDITIONAL STATE AID				\$ -				\$ -				\$ -			\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee				\$ 33,152,683				\$ 36,250,581				\$ 39,224,210			\$ 39,224,210	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental																
Change Over Prior Year		5.79%	4,156,150			5.82%	4,420,979				4.29%	3,448,020				
LCFF Entitlement Per ADA (excluding Categorical MSA)				12,745				13,238				13,703				
Per-ADA Change Over Prior Year		2.02%	252			3.87%	493				3.51%	465				
Basic Aid Status (school districts only)				Non-Basic Aid				Non-Basic Aid				Non-Basic Aid			Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES																
			Increase	2024-25		Increase	2025-26			Increase	2026-27					
State Aid		7.08%	2,191,814	\$ 33,152,683		9.34%	3,097,898	\$ 36,250,581		8.20%	2,973,629	\$ 39,224,210				
Education Protection Account				10,698,819				11,980,654				12,440,682				
Property Taxes Net of In-Lieu Transfers		-4.35%	(1,460,652)	32,096,674		0.13%	41,246	32,137,920		0.04%	14,363	32,152,283				
Charter In-Lieu Taxes		0.00%	-	-		0.00%	-	-		0.00%	-	-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.02%	731,162	\$ 75,948,176		4.13%	3,139,144	\$ 80,369,155		3.72%	2,987,992	\$ 83,817,175				

SECTION VII
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:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	5,810.90	5,930.32		
	Charter School	0.00	0.00		
	Total ADA	5,810.90	5,930.32	2.1%	Not Met
1st Subsequent Year (2025-26)	District Regular	6,042.24	6,042.24		
	Charter School				
	Total ADA	6,042.24	6,042.24	0.0%	Met
2nd Subsequent Year (2026-27)	District Regular	6,087.87	6,087.87		
	Charter School				
	Total ADA	6,087.87	6,087.87	0.0%	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)

Our Enrollment has been steadily increasing since the Covid outbreak. Each each year we have increased our enrollment, which has in turn helped our ADA rebound as well. Last year we increased our ADA by .52% and this year we are projecting a slightly larger increase of ADA.

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		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	6,256.00	6,358.00		
Charter School				
Total Enrollment	6,256.00	6,358.00	1.6%	Met
1st Subsequent Year (2025-26)				
District Regular	6,316.00	6,458.00		
Charter School				
Total Enrollment	6,316.00	6,458.00	2.2%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	6,244.00	6,508.00		
Charter School				
Total Enrollment	6,244.00	6,508.00	4.2%	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)

Enrollment projections have changed due to an increase in the amount of TK classes being added and the amount of new housing being built in the District.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)			
District Regular	5,184	6,373	
Charter School			
Total ADA/Enrollment	5,184	6,373	81.3%
Second Prior Year (2022-23)			
District Regular	5,538	6,449	
Charter School			
Total ADA/Enrollment	5,538	6,449	85.9%
First Prior Year (2023-24)			
District Regular	5,719	6,155	
Charter School	0		
Total ADA/Enrollment	5,719	6,155	92.9%
Historical Average Ratio:			86.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			87.2%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	5,930	6,358		
Charter School	0			
Total ADA/Enrollment	5,930	6,358	93.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	6,042	6,458		
Charter School				
Total ADA/Enrollment	6,042	6,458	93.6%	Not Met
2nd Subsequent Year (2026-27)				
District Regular		6,508		
Charter School	6,088			
Total ADA/Enrollment	6,088	6,508	93.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Enrollment and ADA have increased due to students enrolling/new housing developments and transitional kindergarten requirements.

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	76,232,056.00	78,260,558.00	2.7%	Not Met
1st Subsequent Year (2025-26)	77,387,772.00	81,587,757.00	5.4%	Not Met
2nd Subsequent Year (2026-27)	79,732,712.00	85,075,869.00	6.7%	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)

An increase in enrollment due to new housing developments and new laws for TK students have lead us to increase our projections which have had an impact on our LCFF revenue.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2021-22)	40,891,989.45	
Second Prior Year (2022-23)	47,253,791.89	55,949,608.55	84.5%
First Prior Year (2023-24)	52,322,956.70	62,245,624.48	84.1%
	Historical Average Ratio:		84.6%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.6% to 87.6%	81.6% to 87.6%	81.6% to 87.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2024-25)	55,090,149.65		
1st Subsequent Year (2025-26)	56,410,992.00	65,635,750.00	85.9%	Met
2nd Subsequent Year (2026-27)	57,450,295.00	67,074,712.00	85.7%	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	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2024-25)	2,799,199.00	2,960,386.00	5.8%	Yes
1st Subsequent Year (2025-26)	3,000,000.00	2,800,000.00	-6.7%	Yes
2nd Subsequent Year (2026-27)	3,204,726.00	2,825,000.00	-11.8%	Yes

Explanation:
(required if Yes)

At First Interim we are budgeting prior year revenue from Title funds as we receive them. For Subsequent years Federal revenue was decreased to reflect a more realistic projection.

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

Current Year (2024-25)	10,748,778.00	10,819,443.00	.7%	No
1st Subsequent Year (2025-26)	10,885,299.00	10,963,598.00	.7%	No
2nd Subsequent Year (2026-27)	10,892,000.00	11,112,963.00	2.0%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	8,469,823.00	10,291,949.68	21.5%	Yes
1st Subsequent Year (2025-26)	7,119,541.00	8,526,084.00	19.8%	Yes
2nd Subsequent Year (2026-27)	7,119,541.00	8,697,044.00	22.2%	Yes

Explanation:
(required if Yes)

At Budget Adoption local revenue is based on estimated allocations. Revenue from donations are budgeted conservatively until actual cash is received.

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

Current Year (2024-25)	2,590,132.00	4,298,929.73	66.0%	Yes
1st Subsequent Year (2025-26)	2,604,773.00	2,976,007.00	14.3%	Yes
2nd Subsequent Year (2026-27)	2,629,773.00	3,001,007.00	14.1%	Yes

Explanation:
(required if Yes)

At First Interim the budget was increased to account for the carry over of Prop 28 Arts & Music Funding from last fiscal year.

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

Current Year (2024-25)	18,546,934.00	19,497,116.54	5.1%	Yes
1st Subsequent Year (2025-26)	19,186,368.00	19,225,341.00	.2%	No
2nd Subsequent Year (2026-27)	19,999,722.00	20,000,000.00	0.0%	No

Explanation:
(required if Yes)

At First Interim our NPS and NPA costs were higher than anticipated.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	22,017,800.00	24,071,778.68	9.3%	Not Met
1st Subsequent Year (2025-26)	21,004,840.00	22,289,682.00	6.1%	Not Met
2nd Subsequent Year (2026-27)	21,216,267.00	22,635,007.00	6.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	21,137,066.00	23,796,046.27	12.6%	Not Met
1st Subsequent Year (2025-26)	21,791,141.00	22,201,348.00	1.9%	Met
2nd Subsequent Year (2026-27)	22,629,495.00	23,001,007.00	1.6%	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 First Interim we are budgeting prior year revenue from Title funds as we receive them. For Subsequent years Federal revenue was decreased to reflect a more realistic projection.

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

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

At Budget Adoption local revenue is based on estimated allocations. Revenue from donations are budgeted conservatively until actual cash is received.

- 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)

At First Interim the budget was increased to account for the carry over of Prop 28 Arts & Music Funding from last fiscal year.

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

At First Interim our NPS and NPA costs were higher than anticipated.

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	2,999,167.14	2,996,389.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,996,389.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

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

This decrease will be adjusted at Unaudited Actuals.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.1%	6.5%	7.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	2.2%	2.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2024-25)	(1,903,260.45)	64,081,684.45	3.0%	Not Met
1st Subsequent Year (2025-26)	(186,485.00)	65,635,750.00	.3%	Met
2nd Subsequent Year (2026-27)	1,298,460.00	67,074,712.00	N/A	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)

Deficit spending in the current year is due to an increase in positions and salaries across the district. Administration is looking at budget reductions to reduce deficit spending in the future.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	11,265,480.33	Met
1st Subsequent Year (2025-26)	7,414,622.91	Met
2nd Subsequent Year (2026-27)	6,895,420.49	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)	22,630,608.23	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	5,930	6,042	6,088
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	108,571,403.93	108,728,296.42	109,230,078.42
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	108,571,403.93	108,728,296.42	109,230,078.42

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,257,142.12	3,261,848.89	3,276,902.35
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	3,257,142.12	3,261,848.89	3,276,902.35

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,938,406.73	3,301,921.73	4,600,381.73
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)	3,738,416.97	3,778,417.00	3,818,417.00
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)	6,676,823.70	7,080,338.73	8,418,798.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.15%	6.51%	7.71%
District's Reserve Standard (Section 10B, Line 7):	3,257,142.12	3,261,848.89	3,276,902.35
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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)

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)?

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)	(19,372,848.00)	(20,084,281.00)	3.7%	711,433.00	Met
1st Subsequent Year (2025-26)	(19,372,848.00)	(19,372,848.00)	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	(19,372,848.00)	(19,372,848.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	1,000,000.00	1,000,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	1,000,000.00	1,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	1,000,000.00	1,000,000.00	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. MET - Projected contributions 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)

--

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

Explanation:

(required if NOT met)

--

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

Total Annual Payments:	12,459,353	12,117,888	11,776,423	11,434,958
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	11,169,098.00	11,778,161.00
b. OPEB plan(s) fiduciary net position (if applicable)	439,882.00	533,037.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	10,729,216.00	11,245,124.00

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

Actuarial	Actuarial
Jun 30, 2023	Sep 09, 2024

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

3 OPEB Contributions

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

	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)	654,541.00	665,862.00
1st Subsequent Year (2025-26)	544,313.00	597,853.00
2nd Subsequent Year (2026-27)	402,582.00	441,007.00

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

Current Year (2024-25)	654,541.00	665,862.00
1st Subsequent Year (2025-26)	544,313.00	597,853.00
2nd Subsequent Year (2026-27)	402,582.00	441,007.00

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)	42	41
1st Subsequent Year (2025-26)	30	32
2nd Subsequent Year (2026-27)	24	25

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

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	346.7	372.4	370.0	370.0

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	219.7	228.3	228.0	228.0

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

Classified (Non-management) Prior Year Settlements Negotiated Since 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:

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	76.9	79.0	79.0	79.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (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)?

No	Yes	Yes
	50,876	50,876

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?

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)

- A2. Is the system of personnel position control independent from the payroll system?

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

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

- 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?

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

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

- 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.)

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

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 VII

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			21,247,641.72	26,337,221.49	22,511,237.68	19,384,546.02	14,493,026.82	9,360,491.21	29,523,398.85	23,892,685.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,486,154.00	1,564,338.00	4,743,492.00	2,815,809.00	2,815,809.00	5,306,523.00	2,756,836.00	2,600,000.00
Property Taxes	8020-8079			123,916.78	92,087.16	75,290.39	85,772.49	22,221,342.44	143,395.75	50,000.00
Miscellaneous Funds	8080-8099		78,184.00	(128,717.00)	(257,434.00)	(171,623.00)	(171,623.00)	(171,623.00)	(171,623.00)	(117,397.00)
Federal Revenue	8100-8299		578,845.00	(942,931.41)	(248,161.59)	(525,371.00)	771.01	313,494.39	80,000.00	200,000.00
Other State Revenue	8300-8599		222,639.00	285,076.00	400,749.00	472,185.61	400,749.00	608,769.00	900,000.00	500,000.00
Other Local Revenue	8600-8799		39,697.70	766,271.40	1,588,226.46	604,514.25	903,726.19	511,807.19	1,000,000.00	500,000.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979					(3,269.70)	3,216.06	53.64		
TOTAL RECEIPTS			2,405,519.70	1,667,953.77	6,318,959.03	3,267,535.55	4,038,420.75	28,790,366.66	4,708,608.75	3,732,603.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		500,356.55	3,379,373.68	3,451,252.91	3,484,061.41	3,524,108.89	3,535,109.96	3,500,000.00	3,500,000.00
Classified Salaries	2000-2999		511,780.63	1,250,588.68	1,092,148.45	1,132,261.73	1,204,582.74	1,201,568.15	1,200,000.00	1,200,000.00
Employee Benefits	3000-3999		582,403.87	2,202,038.73	2,335,427.77	2,448,727.58	2,450,629.88	2,457,756.45	2,750,000.00	2,750,000.00
Books and Supplies	4000-4999		46,825.22	157,333.48	247,920.92	405,992.90	253,263.33	456,296.26	390,000.00	516,165.62
Services	5000-5999		478,366.18	1,037,269.70	2,149,618.01	2,912,886.52	1,584,644.16	1,106,999.52	2,500,000.00	1,500,000.00
Capital Outlay	6000-6999			97,193.17	24,334.71	438,209.98	16,203.97		(25,678.00)	(5,667.11)
Other Outgo	7000-7499		1,719.00	(145,606.00)	3,094.00	3,094.00	3,094.00	25,000.00	25,000.00	24,000.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,121,451.45	7,978,191.44	9,303,796.77	10,825,234.12	9,036,526.97	8,782,730.34	10,339,322.00	9,484,498.51
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		2,791.83							
Accounts Receivable	9200-9299		156,067.83	1,605,524.48	7,283.24	1,166,844.62	4,912.44	0.00		
Due From Other Funds	9310					1,220,240.50				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	158,859.66	1,605,524.48	7,283.24	2,387,085.12	4,912.44	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		(4,646,651.86)	(878,729.38)	149,137.16	980,932.82	139,341.83	(155,271.32)		
Due To Other Funds	9610					(1,222,242.96)				
Current Loans	9640									
Unearned Revenues	9650					(37,784.11)				
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(4,646,651.86)	(878,729.38)	149,137.16	(279,094.25)	139,341.83	(155,271.32)	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	4,805,511.52	2,484,253.86	(141,853.92)	2,666,179.37	(134,429.39)	155,271.32	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			5,089,579.77	(3,825,983.81)	(3,126,691.66)	(4,891,519.20)	(5,132,535.61)	20,162,907.64	(5,630,713.25)	(5,751,895.51)
F. ENDING CASH (A + E)			26,337,221.49	22,511,237.68	19,384,546.02	14,493,026.82	9,360,491.21	29,523,398.85	23,892,685.60	18,140,790.09
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		18,140,790.09	16,075,777.09	25,452,653.09	23,889,020.82				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,000,000.00	6,000,000.00	4,835,809.00	3,926,732.00	0.00		43,851,502.00	43,851,502.00
Property Taxes	8020-8079	50,000.00	10,500,000.00	593,194.99	474,056.00			34,409,056.00	34,409,056.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			(1,111,856.00)	(1,111,856.00)
Federal Revenue	8100-8299	375,000.00	1,061,000.00	92,200.00	1,871,340.60	104,199.00		2,960,386.00	2,960,386.00
Other State Revenue	8300-8599	500,000.00	1,000,000.00	1,885,497.39	1,000,000.00	2,643,778.00		10,819,443.00	10,819,443.00
Other Local Revenue	8600-8799	1,000,000.00	1,000,000.00	500,000.00	1,877,706.49			10,291,949.68	10,291,949.68
Interfund Transfers In	8900-8929				1,000,000.00			1,000,000.00	1,000,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,925,000.00	19,561,000.00	7,906,701.38	10,149,835.09	2,747,977.00	0.00	102,220,480.68	102,220,480.68
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,500,000.00	3,500,000.00	3,500,000.00	4,087,577.75	0.00		39,461,841.15	39,461,841.15
Classified Salaries	2000-2999	1,200,000.00	1,200,000.00	1,200,000.00	1,556,504.89			13,949,435.27	13,949,435.27
Employee Benefits	3000-3999	2,830,000.00	3,700,000.00	3,000,000.00	3,613,612.59			31,120,596.87	31,120,596.87
Books and Supplies	4000-4999	285,000.00	250,000.00	450,000.00	340,132.00	500,000.00		4,298,929.73	4,298,929.73
Services	5000-5999	1,200,000.00	1,700,000.00	1,400,000.00	1,780,398.45	146,934.00		19,497,116.54	19,497,116.54
Capital Outlay	6000-6999	(50,987.00)	(193,876.00)	(105,666.35)				194,067.37	194,067.37
Other Outgo	7000-7499	26,000.00	28,000.00	26,000.00	30,022.00			49,417.00	49,417.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,990,013.00	10,184,124.00	9,470,333.65	11,408,247.68	646,934.00	0.00	108,571,403.93	108,571,403.93
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							2,791.83	
Accounts Receivable	9200-9299							2,940,632.61	
Due From Other Funds	9310							1,220,240.50	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,163,664.94	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							(4,411,240.75)	
Due To Other Funds	9610							(1,222,242.96)	
Current Loans	9640							0.00	
Unearned Revenues	9650							(37,784.11)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(5,671,267.82)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	9,834,932.76	
E. NET INCREASE/DECREASE (B - C + D)		(2,065,013.00)	9,376,876.00	(1,563,632.27)	(1,258,412.59)	2,101,043.00	0.00	3,484,009.51	(6,350,923.25)
F. ENDING CASH (A + E)		16,075,777.09	25,452,653.09	23,889,020.82	22,630,608.23				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,731,651.23	

SECTION IX
MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2024-25 1st Interim Budget Revision

DISTRICT ASSUMPTIONS

The District used the School Services Dartboard 2024-25 Governor’s Proposed State Budget version as the basis for the Multi-Year Projections.

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Statutory COLA	1.07%	2.93%	3.08%
Funded COLA	1.07%	2.93%	3.08%
Lottery-Unrestricted	\$191.00	\$191.00	\$191.00
Lottery-Restricted	\$ 82.00	\$ 82.00	\$ 82.00
CA Consumer Price Index	3.23%	2.86%	2.81%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2024-25	6,358	6,358	30	6,388
2025-26	6,458	6,458	30	6,488
2026-27	6,508	6,508	30	6,538

County enrollment consists of students in county-operated special education programs.

Enrollment is based on projected CBEDS count.

- Due to increasing enrollment the funded ADA for 2024-25 will be based on the current year ADA of 5,959.13.

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Projected P-2 ADA	5,892.45	6,004.37	6,050.00
NPS ADA (includes ESY)	37.87	37.87	37.87
County Progs/SCOE ADA	28.81	28.81	28.81
Total ADA	5,959.13	6,071.05	6,116.68
Total Funded ADA	5,959.13	6,071.05	6,116.68

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced priced meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2024-25	2025-26	2026-27
Projected Unduplicated Pupil %	51.57%	53.59 %	54.96%

Federal Revenue:

All Federal Revenue is based on 2024-25 estimated allocations. These funds are restricted and cannot be used for salary increases.

Other State Revenue:

Other State Revenue is based on current year 2023-2024 allocations + COLA as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), lottery funds, state special education funds, and a small amount of testing revenue. Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue:

Local Revenue is based on current 2024-2025 estimated allocations (Parcel Tax, Graton Casino donation). Revenue from other donations is budgeted conservatively until actual cash is received. Interest income is based on projected cash balances and current interest rates.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2034.

Local revenue includes \$1.4 million in 2024-25 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources:

Transfers In are the contributions to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$1,000,000 in 2024-25 and \$1,000,000 for the following two years.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 3% of general fund expenditures and other financing uses in 2024-25 (including the amount transferred from Fund 40), which meets the requirement.

EXPENDITURES:

Salaries: 2024-25 is based on the following general fund FTEs:

Certificated (RPCEA)	372.39
Classified (CSEA)	88.81
Classified (SEIU)	139.53
Management & Confidential	<u>79.00</u>
Total	679.73

All projection years include estimated step and column increases based on historic costs and negotiated salary increases for all groups

Benefits: We used the following mandatory benefit rates for 2024-25:

Medicare	1.45%
OASDI	6.20%
SUI	0.05%
Workers' Comp	1.44%

CalPERS rates will rise in the future. Please note significant increases to CalPERS in 2025-26 and 2026-27. We have used the following announced rates in the Multi-Year Projections:

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	27.05%	27.40%	27.50%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2024-25 Governor's May Revision State Budget.

The 2024-25 projection reflects the actual rates for the October 1, 2024 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 9.7% in 2024-25. The projections include a 4% increase to health benefit premiums in 2025-26 and 2026-27. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: No capital expenditures are planned in the budget year and two subsequent years in the General Fund.

Other Outgo & Transfers Out:

True again this year, the cafeteria fund does not have an ongoing operating deficit. Meals are being offered to all students free of charge. The State and Federal Government are reimbursing the District for all meals served.

There are a few restricted categorical programs that still transfer indirect costs to the unrestricted general fund.

Summary:

The multi-year projection supports that the district will be able to meet its financial obligations for the current and subsequent year, but is currently projecting that it may not be able to meet its financial obligations during the second subsequent year.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent

Description	Object Codes	Projected Year Totals (Form 01) (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	75,948,176.00	5.82%	80,369,155.00	4.29%	83,817,175.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,036,682.00	10.36%	2,247,678.00	6.65%	2,397,043.00
4. Other Local Revenues	8600-8799	4,277,847.00	(12.83%)	3,729,040.00	4.58%	3,900,000.00
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	(20,084,281.00)	4.04%	(20,896,608.00)	4.04%	(21,741,046.00)
6. Total (Sum lines A1 thru A5c)		62,178,424.00	5.26%	65,449,265.00	4.47%	68,373,172.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,740,769.00		29,148,214.00
b. Step & Column Adjustment				407,445.00		413,558.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,740,769.00	1.42%	29,148,214.00	1.42%	29,561,772.00
2. Classified Salaries						
a. Base Salaries				7,520,279.00		7,618,456.00
b. Step & Column Adjustment				98,177.00		99,650.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,520,279.00	1.31%	7,618,456.00	1.31%	7,718,106.00
3. Employee Benefits	3000-3999	18,829,101.65	4.33%	19,644,322.00	2.68%	20,170,417.00
4. Books and Supplies	4000-4999	763,634.93	4.76%	800,000.00	3.13%	825,000.00
5. Services and Other Operating Expenditures	5000-5999	8,641,047.87	1.55%	8,775,341.00	3.70%	9,100,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,417.00	0.00%	49,417.00	0.00%	49,417.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(462,565.00)	(13.53%)	(400,000.00)	(12.50%)	(350,000.00)
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)		64,081,684.45	2.43%	65,635,750.00	2.19%	67,074,712.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,903,260.45)		(186,485.00)		1,298,460.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,391,667.18		3,488,406.73		3,301,921.73
2. Ending Fund Balance (Sum lines C and D1)		3,488,406.73		3,301,921.73		4,600,381.73
3. Components of Ending Fund Balance (Form 01)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	550,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	2,938,406.73		3,301,921.73		4,600,381.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,488,406.73		3,301,921.73		4,600,381.73
E. AVAILABLE RESERVES						
1. General Fund						
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	2,938,406.73		3,301,921.73		4,600,381.73
(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		3,778,417.00		3,818,417.00
c. Unassigned/Unappropriated	9790	3,738,416.97				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,676,823.70		7,080,338.73		8,418,798.73
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year • Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,200,526.00	1.51%	1,218,602.00	3.29%	1,258,694.00
2. Federal Revenues	8100-8299	2,960,386.00	(5.42%)	2,800,000.00	.89%	2,825,000.00
3. Other State Revenues	8300-8599	8,782,761.00	(.76%)	8,715,920.00	0.00%	8,715,920.00
4. Other Local Revenues	8600-8799	6,014,102.68	(20.24%)	4,797,044.00	0.00%	4,797,044.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	20,084,281.00	4.04%	20,896,608.00	4.04%	21,741,046.00
6. Total (Sum lines A1 thru A5c)		40,042,056.68	(1.53%)	39,428,174.00	2.31%	40,337,704.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,721,072.15		10,876,001.15
b. Step & Column Adjustment				154,929.00		129,919.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(538,847.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,721,072.15	1.45%	10,876,001.15	(3.76%)	10,467,073.15
2. Classified Salaries						
a. Base Salaries				6,429,156.27		6,520,237.27
b. Step & Column Adjustment				91,081.00		92,448.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(686,648.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,429,156.27	1.42%	6,520,237.27	(9.11%)	5,926,037.27
3. Employee Benefits	3000-3999	12,291,495.22	3.08%	12,670,301.00	(2.64%)	12,336,249.00
4. Books and Supplies	4000-4999	3,535,294.80	(38.45%)	2,176,007.00	0.00%	2,176,007.00
5. Services and Other Operating Expenditures	5000-5999	10,856,068.67	(3.74%)	10,450,000.00	4.31%	10,900,000.00
6. Capital Outlay	6000-6999	194,067.37	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	462,565.00	(13.53%)	400,000.00	(12.50%)	350,000.00
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)		44,489,719.48	(3.14%)	43,092,546.42	(2.17%)	42,155,366.42
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,447,662.80)		(3,664,372.42)		(1,817,662.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,224,736.40		7,777,073.60		4,112,701.18
2. Ending Fund Balance (Sum lines C and D1)		7,777,073.60		4,112,701.18		2,295,038.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,777,073.60		4,112,701.18		2,295,038.76
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,777,073.60		4,112,701.18		2,295,038.76
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.						
one-time funds positions						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year • Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	77,148,702.00	5.75%	81,587,757.00	4.28%	85,075,869.00
2. Federal Revenues	8100-8299	2,960,386.00	(5.42%)	2,800,000.00	.89%	2,825,000.00
3. Other State Revenues	8300-8599	10,819,443.00	1.33%	10,963,598.00	1.36%	11,112,963.00
4. Other Local Revenues	8600-8799	10,291,949.68	(17.16%)	8,526,084.00	2.01%	8,697,044.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
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)		102,220,480.68	2.60%	104,877,439.00	3.66%	108,710,876.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,461,841.15		40,024,215.15
b. Step & Column Adjustment				562,374.00		543,477.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(538,847.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,461,841.15	1.43%	40,024,215.15	.01%	40,028,845.15
2. Classified Salaries						
a. Base Salaries				13,949,435.27		14,138,693.27
b. Step & Column Adjustment				189,258.00		192,098.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(686,648.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,949,435.27	1.36%	14,138,693.27	(3.50%)	13,644,143.27
3. Employee Benefits	3000-3999	31,120,596.87	3.84%	32,314,623.00	.59%	32,506,666.00
4. Books and Supplies	4000-4999	4,298,929.73	(30.77%)	2,976,007.00	.84%	3,001,007.00
5. Services and Other Operating Expenditures	5000-5999	19,497,116.54	(1.39%)	19,225,341.00	4.03%	20,000,000.00
6. Capital Outlay	6000-6999	194,067.37	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,417.00	0.00%	49,417.00	0.00%	49,417.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		108,571,403.93	.14%	108,728,296.42	.46%	109,230,078.42
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(6,350,923.25)		(3,850,857.42)		(519,202.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,616,403.58		11,265,480.33		7,414,622.91
2. Ending Fund Balance (Sum lines C and D1)		11,265,480.33		7,414,622.91		6,895,420.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,777,073.60		4,112,701.18		2,295,038.76
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	550,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	2,938,406.73		3,301,921.73		4,600,381.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,265,480.33		7,414,622.91		6,895,420.49
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,938,406.73		3,301,921.73		4,600,381.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			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		3,778,417.00		3,818,417.00
c. Unassigned/Unappropriated	9790	3,738,416.97		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		6,676,823.70		7,080,338.73		8,418,798.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.15%		6.51%		7.71%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		5,930.32		6,042.24		6,087.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		108,571,403.93		108,728,296.42		109,230,078.42
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)		108,571,403.93		108,728,296.42		109,230,078.42
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)		3,257,142.12		3,261,848.89		3,276,902.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,257,142.12		3,261,848.89		3,276,902.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SECTION X

SCHOOL SERVICES DARTBOARD

SSC School District and Charter School Financial Projection Dartboard 2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 ¹	2024-25 ²	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,043	–	–	\$316
2024-25 Adjusted Base Grants ³	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ⁴	\$3,077	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.46%	3.23%	2.86%	2.81%	2.85%
California Lottery	Unrestricted per ADA	\$211	\$191	\$191	\$191	\$191
	Restricted per ADA	\$102	\$82	\$82	\$82	\$82
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁵	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.26%	3.89%	3.58%	3.60%	3.50%
CalSTRS Employer Rate ⁶		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁷		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁸		\$16.00	\$16.50	\$17.00	\$17.40	\$17.80

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2024-25 fiscal year

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁶California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁷Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁸Minimum wage rates are effective January 1 of the respective year.

APPENDIX
LCFF ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA.....	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education
CEC	California Energy Commission
CELDT.....	California English Language Development Test
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CHIP	Children's Health Insurance Program
CLAD.....	Crosscultural, Language, and Academic Development
CMIS.....	Compliance Monitoring, Interventions, and Sanctions
CNIPS.....	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CR	Continuing Resolution
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA.....	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG.....	Charter School Facility Grant
CSFGP	Charter School Facility Grant Program
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTEIG.....	Career Technical Education Incentive Grant
CTO	Compensatory Time Off
DAC	District Advisory Committee

DACA	Deferred Action for Childhood Arrivals
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIR	Department of Industrial Relations
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DOJ	Department of Justice
DOL	Department of Labor
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel
E.C	Education Code
ECE	Early Childhood Education
ED	U.S. Department of Education
EDGAR	Education Department General Administrative Regulation
EEOC	Equal Employment Opportunity Commission
EERA	Educational Employment Relations Act
EIA	Economic Impact Aid
EL	English Learner or (ELL- English Language Learner)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
ELPAC	English Language Proficiency Assessment for California
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FLSA	Fair Labor Standards Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

GATE Gifted and Talented Education
 GDP Gross Domestic Product
 GSA Grade Span Adjustment
 GO General Obligation (Bond)
 GPA Governor's Performance Award Program
 HOUSSE High Objective Uniform State Standard of Evaluation
 HQT Highly Qualified Teacher
 HRA Health Reimbursement Arrangement
 HSA Health Savings Account
 IDEA Individuals with Disabilities Education Act
 IEP Individualized Education Program
 IHSS In-Home Support Services
 II/USP Immediate Intervention/Underperforming Schools Program
 IMFRP Instructional Materials Funding Realignment Program
 ISP Identified Student Percentage
 JLBC Joint Legislative Budget Committee
 JPA Joint Powers Agreement or Joint Powers Authority
 LAIF Local Agency Investment Fund
 LAO Legislative Analyst's Office
 LCAP Local Control and Accountability Plan
 LCFF Local Control Funding Formula
 LCI Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
 LEA Local Educational Agency
 LEP Limited English Proficient
 LPP Lease Purchase Program
 LRE Least Restrictive Environment
 MAA Medi-Cal Administrative Activities
 MBG Mandate Block Grant
 MEP Migrant Education Program
 MOU Memorandum of Understanding
 MPP Minimum Proportionality Percentage
 MSA Minimum State Aid
 MTSS Multi-Tiered Systems of Support
 MVP Multiyear Projection
 NAEP National Assessment of Educational Progress
 NCES National Center for Education Statistics
 NCLB No Child Left Behind
 NPS/A Nonpublic School/Agency
 NSS Necessary Small School or Necessary Small SELPA
 OAL Office of Administrative Law

OMB Office of Management and Budget
 OPEB Other Postemployment Benefits
 OPSC Office of Public School Construction
 P-1 First Principal (Apportionment)
 P-2 Second Principal (Apportionment)
 PAR Peer Assistance and Review
 PARS Public Agency Retirement Services
 PCA Project Cost Account
 PEPRRA Public Employees' Pension Reform Act
 PERB Public Employment Relations Board
 PI Program Improvement
 PIT Personal Income Tax
 PKS Particular Kinds of Services
 PL Public Law (federal law)
 PL 81-874 Public Law 81-874 (Federal Impact Aid)
 PMIA Pooled Money Investment Account
 PMIB Pooled Money Investment Board
 PPACA Patient Protection and Affordable Care Act
 PPIC Public Policy Institute of California
 PRSP Pension Rate Stabilization Plan
 PSAA Public Schools Accountability Act
 PSSSA Public School System Stabilization Account
 PTA Parent Teachers Association
 QCR Quality Control Review
 QEIA Quality Education Investment Act
 QRIS Quality Rating and Improvement Systems
 QSCB Qualified School Construction Bonds
 QZAB Qualified Zone Academy Bond
 RDA Redevelopment Agency
 REU Reserve for Economic Uncertainties
 RFA Request for Application
 RMR Regional Market Rate
 ROC/P Regional Occupational Center/Program
 RRMA Routine Restricted Maintenance Account
 RSDSS Regional System of District and School Support
 RSP Resource Specialist Program
 RTL Response to Intervention
 RTTT Race to the Top
 S4 Statewide System of School Support
SIC Supplemental and Concentration Grant
 SAB State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board (County office level)
SART	School Attendance Review Team (School site level)
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status or Supplemental Educational Services
SfA	School Food Authority
SFID	School Facility Improvement District
SFP.....	School Facility Program
SfSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP.....	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SPI.....	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR	Standard Reimbursement Rate
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR.....	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR	Statewide Target Rate
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School

TIIG Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage