



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 12.1

Meeting Date: March 20, 2025

Subject: 2024-25 Second Interim Financial Report

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: ____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2024-25 Second Interim Financial Report with a Positive Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. The report provides financial information as of January 31, 2025, projections for the remaining 2024-25 fiscal year and multi-year projections for 2025-26 and 2026-27 fiscal years.

Financial Considerations: The District is projected to meet the 2% reserve requirement for economic uncertainties in 2024-25, 2025-26, and 2026-27 and maintain positive cash flow in 2024-25, 2025-26, and 2026-27. The district expects an unrestricted surplus of \$47.6M for 2024-25, \$86.7M for 2025-26, and \$138M for 2026-27, excluding contributions to restricted resources. While the District is financially stable and able to meet its current obligations, it is proactively preparing for the phase-out of one-time grants, addressing the effects of declining enrollment, and implementing structural rebalancing measures to ensure long-term financial sustainability and stability.

District staff recommend a positive certification for the 2024-25 second interim report. This certification reflects the District's commitment to closely monitoring its financial position and ensuring it remains capable of meeting its obligations for the current and upcoming fiscal years.

LCAP Goal(s): Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

1. Executive Summary
2. 2024-25 Second Interim Financial Report

Estimated Time of Presentation: 15 minutes

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Interim Superintendent

Business Services

Fiscal Year 2024-25 Second Interim Financial Report

March 20, 2025

The Second Interim Financial Report provides an overview of the district's financial condition for the current fiscal year and the next two years. It includes actual financial activity from July 1, 2024, to January 31, 2025, and projects activity through June 30, 2025. The report contains budget summaries, multi-year projections, and cash flow estimates. It is guided by the State budget and recommendations from the California Department of Education, Department of Finance, county offices, and other professional organizations. This is the second financial report of the 2024-25 fiscal year presented to the Governing Board.

Enacted State Budget Components

The enacted state budget for 2024-25, along with related trailer bills, includes the following key provisions and impacts:

- **Funding Initiatives:**
 - \$303.2M for LCFF Equity Multiplier to address opportunity and outcome gaps.
 - \$100M investment in Inclusive Early Education Expansion for children 0-5 years old.
- **Learning Recovery:**
 - LEAs must conduct needs assessments for Learning Recovery Block Grant (2025-28) and include interventions in LCAPs with metrics to monitor impact.
- **Universal Transitional Kindergarten (TK):**
 - Expansion of funded four-year-old students continues without changes.
- **Facilities Grant Program:**
 - Planned \$550M investment for California Preschool, TK, and Full-Day Kindergarten Facilities deferred.
- **Independent Study Changes (2024-25):**
 - Extends short-term independent study to 15 days, redefines long-term study, and adjusts pupil attendance and work product documentation.
- **Attendance Recovery Program (2025-26):**
 - Offers up to 10 days of attendance recovery opportunities for ADA reporting, including before/after school and weekends.
- **Expanded Learning Opportunities Program (ELO-P):**
 - Beginning in 2025-26, districts and charter schools must declare their intent to operate the Expanded Learning Opportunities Program (ELO-P) each year.
 - Available funds will increase the per-pupil rate for recipients with a UPP below 75%.
 - Starting July 1, 2025, ELO-P funds may be used for attendance recovery if new requirements are followed.
 - Attendance recovery must be conducted by the LEA at the same school site and in coordination with the ELO-P.



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- **Pupil Benefit Form:**
 - A new electronic form will be developed by Nov. 1, 2025, to streamline eligibility for food assistance programs.
- **Instructional Continuity Plans:**
 - Beginning 2026-27, LEAs must include continuity plans in School Safety Plans to ensure remote or hybrid learning after emergencies.

These measures focus on maintaining educational funding, addressing learning recovery, expanding early education, and improving operational flexibility.

To ensure compliance with the provisions, the Sacramento City School District has allocated \$17.7M to meet the 2% reserve requirement for economic uncertainty.

2024-25 Sacramento City School District Primary Second Interim Budget Components

- **Average Daily Attendance (ADA):** Estimated at 33,842.90 (excluding COE ADA of 98.59). Due to declining enrollment, funded ADA will rely on the prior year's funded ADA of 34,576.21.
- **Unduplicated Pupil Percentage:** Estimated at 69.55% for supplemental and concentration funding, subject to revision based on actual data.
- For the 2024-25 fiscal year in California, **lottery revenues** are projected to provide \$191 per Average Daily Attendance (ADA) for unrestricted purposes and \$82 per ADA for restricted purposes. These rates are based on estimated total lottery sales of \$9.1B, with \$1.99B allocated for education statewide.
- **Transitional Kindergarten Add-On:** Allocated at \$3,077 per transitional kindergarten ADA.
- **Mandated Cost Block Grant:** Set at \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- **Categorical Program Funding:** All federal and state restricted categorical programs are self-funded, except as noted under Contributions to Restricted Programs.

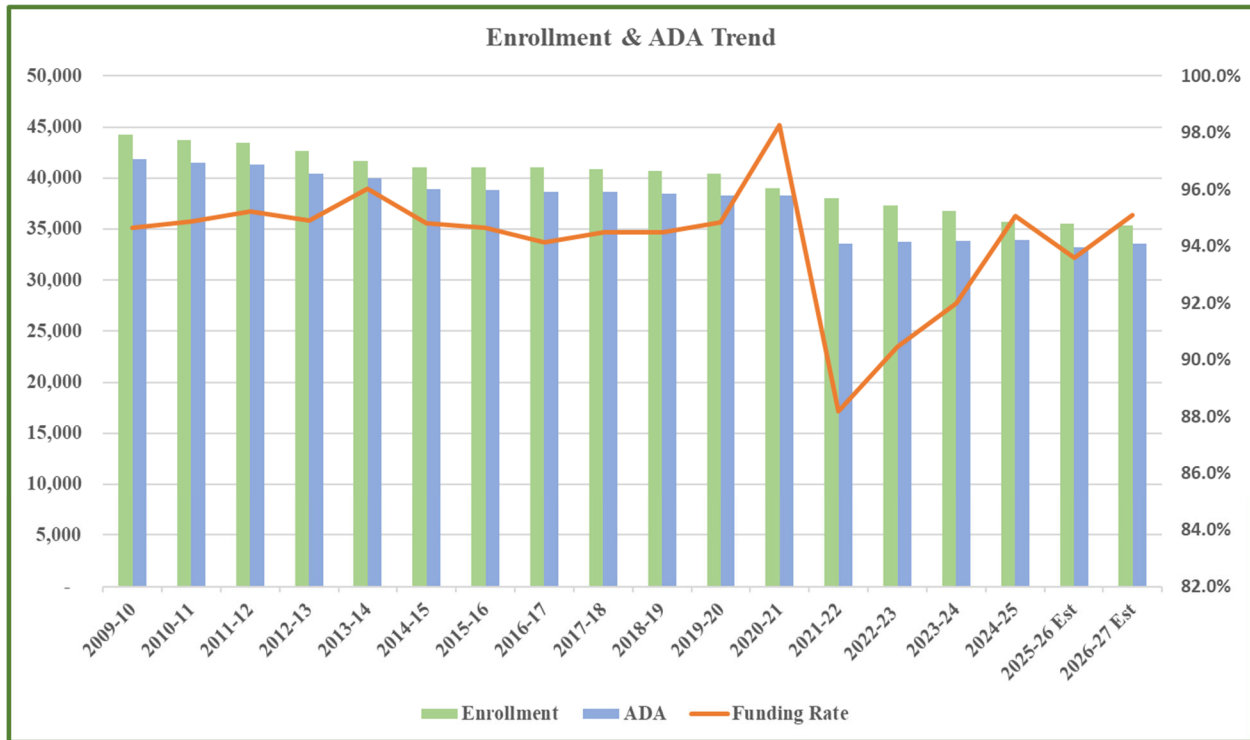
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Illustrated below you will find the enrollment and Average Daily Attendance (ADA) trend:



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:

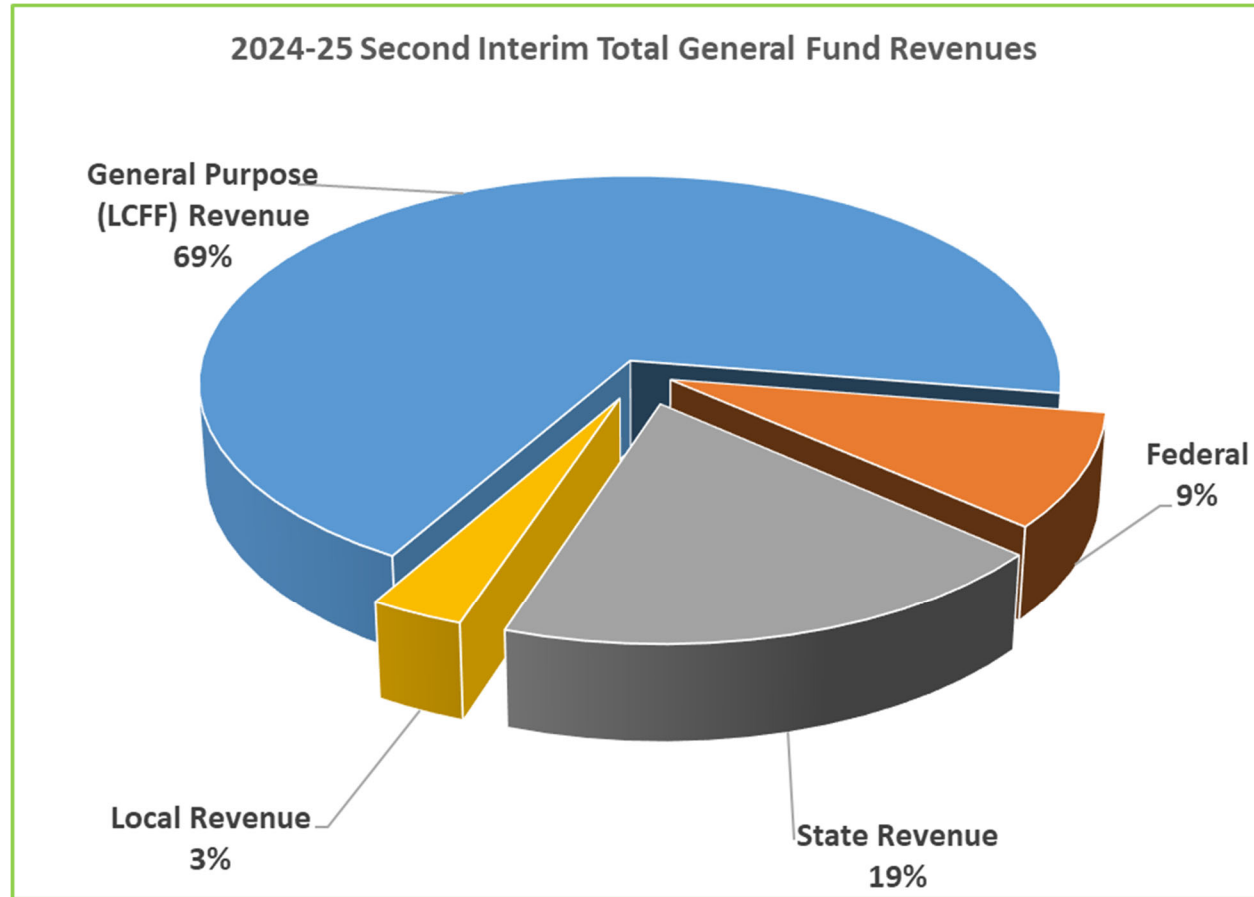
2024-25 Second Interim General Fund Revenues

Description	Unrestricted Amount	Combined Amount
General Purpose (LCFF) Revenue	485,986,740	488,674,801
Federal	7,162,887	62,663,752
State Revenue	17,003,334	133,194,667
Local Revenue	11,950,019	22,058,264
Total	\$ 522,102,980	\$ 706,591,484

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Fiscal Year 2024-25 Second Interim Financial Report

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Education Protection Account

Proposition 30, approved in 2012, temporarily raised California's sales and personal income tax rates for high-income earners, directing the funds into the Education Protection Account (EPA) for K-14 education. These funds are allocated based on each district's share of statewide funding, with a corresponding reduction in state aid. In 2016, Proposition 55 extended the higher income tax rates through 2030 but did not renew the sales tax increase.

The EPA funds must be used for instructional purposes, not administrative costs, and K-14 districts have discretion in how they spend these funds, with conditions:

- The spending plan must be approved in a public meeting.

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Fiscal Year 2024-25 Second Interim Financial Report

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- An annual report detailing the funds received and spent must be published on the district's website.
- A financial audit ensures compliance with penalties for misusing the funds.

Illustrated below is the District's projected EPA activity for 2024-25.

The district's projected EPA activity for 2024-25 will be revised throughout the year based on state updates.

Education Protection Account (EPA) Fiscal Year Ending June 30, 2025	
Estimated EPA Revenues:	
Estimated EPA Funds	\$54,627,948
Budgeted Expenditures:	
Certificated Instructional Salaries and Benefits	\$54,627,948
Balance	\$ -



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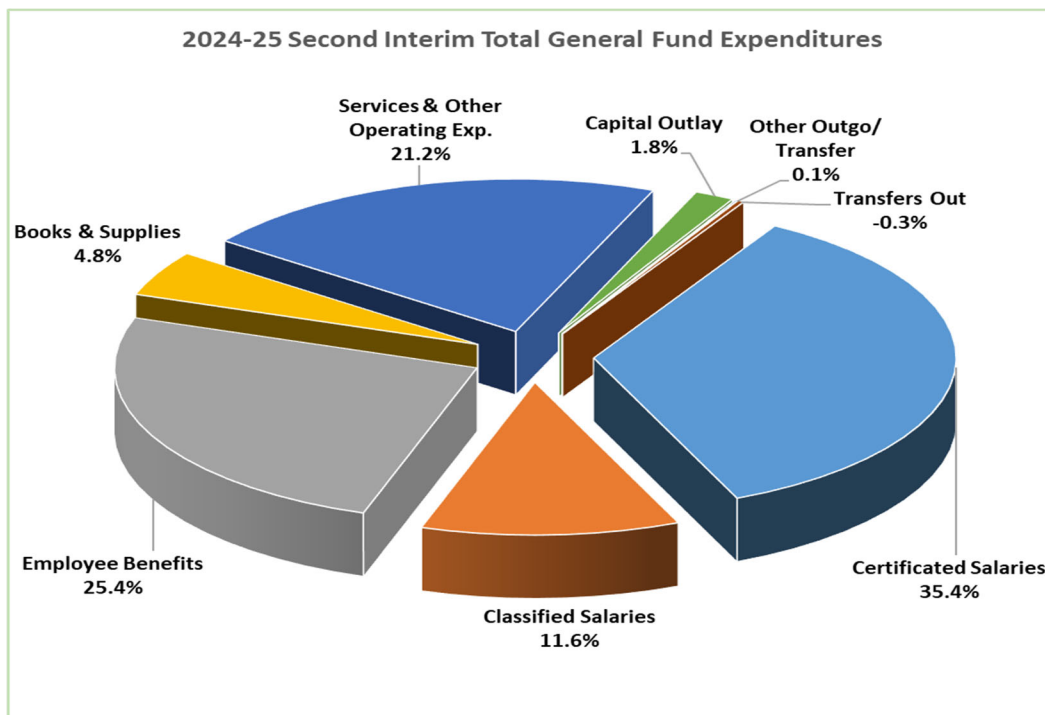
General Fund Expenditure Components

The General Fund is used for the majority of the functions within the District.

2024-25 Second Interim General Fund Expenditure Components

Description	Unrestricted	Restricted	Combined
Certificated Salaries	217,549,453	95,850,132	313,399,584
Classified Salaries	67,062,312	35,545,690	102,608,003
Employee Benefits	134,278,028	90,688,261	224,966,290
Books & Supplies	13,054,691	29,782,570	42,837,261
Services & Other Operating Exp.	52,883,600	134,497,588	187,381,188
Capital Outlay	1,264,442	14,390,175	15,654,616
Other Outgo/ Transfer	895,830	-	895,830
Transfers Out	(12,485,475)	9,997,572	(2,487,903)
Total	\$ 474,502,881	\$ 410,751,988	\$ 885,254,869

Below is a graphical representation of expenditures by percentage for the combined general fund.



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Fiscal Year 2024-25 Second Interim Financial Report
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Routine Restricted Maintenance Account

Education Code Section 17070.75 mandates that school districts contribute at least 3% of their total general fund expenditures and other financing uses to the RRMA annually. Key compliance points include:

- **Calculation Basis:** The 3% is calculated on total general fund expenditures, excluding STRS on-behalf expenditures and specific one-time funds.
- **Year-End Adjustment:** Contributions must be finalized based on actual year-end data, even if initially budgeted.
- **Audit Requirements:** Contributions are subject to review during the School Facility Program Bond Audit

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.

To comply with the outlined provisions, the Sacramento City School District has allocated \$22.1M to meet the 3% contribution requirement, ensuring adequate maintenance funding for school facilities. This allocation includes an increase of \$122,000 from the First Interim to the Second Interim Report, reflecting the district’s commitment to maintaining essential infrastructure while aligning with its structural rebalancing and right-sizing plan to optimize financial resources.

Contributions from Unrestricted to Restricted

Program	2024-25 First Interim	2024-25 Second Interim
Routine Maintenance	\$22,013,236	\$22,135,379

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General Fund Contributions to Restricted Programs

In addition to the required contribution to routine restricted maintenance, the district has identified necessary contributions from unrestricted resources to restricted programs to cover expenditures that exceed available revenues. From the First Interim to the Second Interim, there has been an adjustment of \$322K. This includes a \$200K increase in contributions to Special Education and a \$122,000 increase in the Routine Maintenance contribution. These adjustments ensure that essential programs continue to receive adequate funding despite revenue shortfalls.

Illustrated below you will find the contributions made to the restricted fund:

Contributions from Unrestricted to Restricted

Program	2024-25 First Interim	2024-25 Second Interim
Special Education	\$123,000,000	\$123,200,000
Routine Maintenance	\$22,013,236	\$22,135,379
Total	\$145,013,236	\$145,335,379

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General Fund Summary

The District’s 2024-25 General Fund is projected to have an estimated ending fund balance of \$77.1M. The components of this balance include \$150K allocated to revolving cash and other non-spendable funds, \$45.89M designated for restricted programs, \$17.7M set aside for economic uncertainty, and \$59.28M classified as unassigned funds. A detailed description of these fund balance components is provided below for further clarity.

2024-25 Second Interim Budget Multi-Year Fund Balance Component Summary

Description	2024-25 2nd Interim		
	Unrestricted	Restricted	Combined
Nonspendable	150,000		150,000
Restricted			-
Committed			
Assigned			
Unassigned/Unappropriated			
Reserve for Economic	17,707,857		17,707,857
Uncertainties (Economic Uncertainty REU-2%)			
Unassigned/Unappropriated Fund Balance	\$ 59,279,694	\$ 45,897,647	\$ 105,177,340
Total Components of Ending Fund Balance	\$ 77,137,551	\$ 45,897,647	\$ 123,035,198

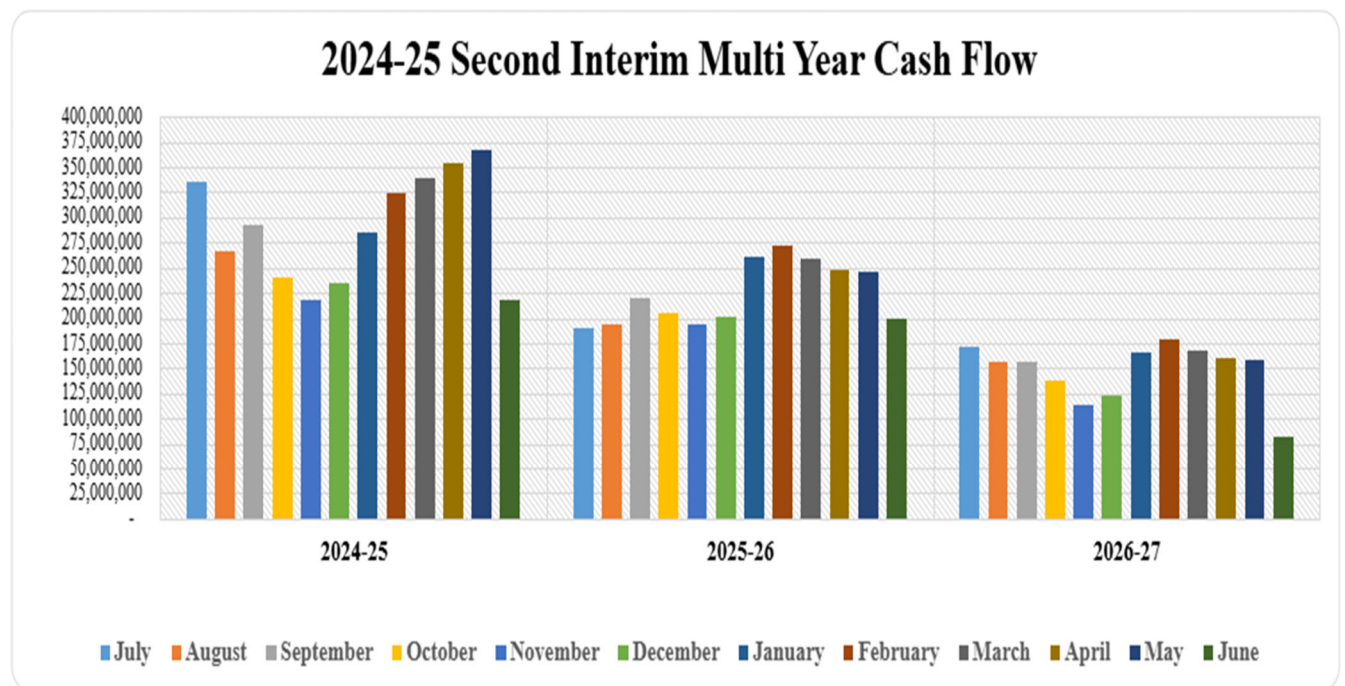


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Multi-Year Cash Flow

The District prepared cash flows based on the multi-year projections report. For the 2024-25 Second Interim and multi-year projections, the District projects having a positive cash balance through June 2027.



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Fund Summaries

The district has several special purpose funds in addition to the general fund. Illustrated below is a summary of each fund's ending fund balance and corresponding change.

Fund	2024-25 Beginning Fund Balance	Budgeted Net Change	2024-25 Ending Fund Balance
01 General (Unrestricted and Restricted)	\$298,831,135	(\$175,795,938)	\$123,035,198
08 Student Activity Fund	\$1,668,396	\$0	\$1,668,396
09 Charter Schools	\$15,685,391	(\$5,415,815)	\$10,269,576
11 Adult Education	\$167,168	(\$73,534)	\$93,634
12 Child Development	\$3,561,647	\$473,636	\$4,035,283
13 Cafeteria	\$16,811,123	(\$1,623,990)	\$15,187,133
21 Building Fund	\$457,848,204	(\$292,812,789)	\$165,035,415
25 Capital Facilities	\$30,852,823	\$164,388	\$31,017,211
35 County School Facilities Fund	\$3,237	\$4,181	\$7,418
49 Capital Projects for Blended Components	\$2,710,750	\$23,939	\$2,734,689
51 Bond Interest and Redemption	\$48,064,933	\$2,206,337	\$50,271,270
61 Cafeteria Enterprise Fund	\$45,446	\$547	\$45,993
67 Self-Insurance Fund	\$12,168,009	(\$333,673)	\$11,834,336

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General Planning Factors:

Illustrated below are the latest primary funding factors relating to the Second Interim Report, as outlined in the Common Message from California County Superintendents.

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.43%	3.52%
Special Education COLA	1.07%	2.43%	3.52%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.50 ¹	\$16.90 ²	\$17.40 ³
Universal TK/ADA LCFF add-on for the 12-to-1 student-to-adult ratio, 10-to-1 begins in 2025-26	\$3,077.00 ⁴	\$3,152.00 ⁴	\$3,263.00 ⁴
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$38.21	\$39.14	\$40.52
Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06
Charter Schools			
Grades K-8 per ADA	\$20.06	\$20.55	\$21.27
Grades 9-12 per ADA	\$55.76	\$57.12	\$59.13

¹Effective January 1, 2025, ²Effective January 1, 2026, ³Effective January 1, 2027.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. It is further adjusted by the statutory COLA each year. The rates do not reflect the budget proposal to increase the rate to \$6,404 in 2025-26 and to \$6,629 in 2026-27.

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2024-25 Second Interim Multi-Year Projections

Illustrated below is the 2024-25 Second Interim Multi-Year Projections

2024-25 Second Interim Multi-Year Projections

Description	2024-25 Second Interim			2025-26 Projection			2026-27 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	485,986,740	2,688,061	488,674,801	487,416,187	2,688,061	490,104,248	499,487,159	2,688,061	502,175,220
Federal Revenues	7,162,887	55,500,866	62,663,752	7,162,887	42,247,750	49,410,636	7,162,887	39,807,750	46,970,636
Other State Revenues	17,003,334	116,191,332	133,194,667	17,003,334	78,032,345	95,035,680	17,003,334	83,392,909	100,396,244
Other Local Revenues	11,950,019	10,108,246	22,058,264	17,723,740	9,455,723	27,179,462	37,723,740	9,362,437	47,086,176
TOTAL REVENUES	522,102,980	184,488,505	706,591,484	529,306,148	132,423,879	661,730,026	561,377,120	135,251,157	696,628,276
EXPENDITURE AAND OTHER FINANCING SOURCES									
Certificated Salaries	217,549,453	95,850,132	313,399,584	229,634,232	72,552,478	302,186,710	217,155,933	70,714,747	287,870,680
Classified Salaries	67,062,312	35,545,690	102,608,003	60,126,099	25,942,425	86,068,524	55,075,677	26,511,907	81,587,584
Employee Benefits	134,278,028	90,688,261	224,966,290	123,594,924	89,153,490	212,748,413	129,527,523	78,270,128	207,797,651
Books & Supplies	13,054,691	29,782,570	42,837,261	8,054,691	14,382,761	22,437,451	5,554,691	13,511,176	19,065,867
Services & Other Operating Expenses	52,883,600	134,497,588	187,381,188	28,676,655	82,987,276	111,663,930	23,326,655	81,996,092	105,322,747
Capital Outlay	1,264,442	14,390,175	15,654,616	1,264,442	5,450,654	6,715,095	1,264,442	3,447,978	4,712,419
Other Outgo (excluding Indirect Costs)	895,830	-	895,830	895,830	-	895,830	895,830	-	895,830
Other Outgo - Indirect Costs	(12,485,475)	9,997,572	(2,487,903)	(9,710,935)	7,221,084	(2,489,851)	(9,671,310)	7,181,459	(2,489,851)
TOTAL EXPENDITURES	474,502,881	410,751,988	885,254,869	442,535,938	297,690,167	740,226,104	423,129,440	281,633,487	704,762,927
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	47,600,099	(226,263,484)	(178,663,385)	86,770,210	(165,266,288)	(78,496,078)	138,247,680	(146,382,331)	(8,134,651)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	3,005,447	-	3,005,447	3,005,447	-	3,005,447	3,005,447	-	3,005,447
Transfers Out	138,000	-	138,000	138,000	-	138,000	138,000	-	138,000
Contributions	(145,335,379)	145,335,379	-	(147,754,433)	147,754,433	-	(145,854,301)	145,854,301	-
TOTAL OTHER FINANCING SOURCES/USES	(142,467,931)	145,335,379	2,867,447	(144,886,986)	147,754,433	2,867,447	(142,986,854)	145,854,301	2,867,447
NET INCREASE (DECREASE) IN FUND BALANCE	(94,867,833)	(80,928,105)	(175,795,938)	(58,116,776)	(17,511,855)	(75,628,631)	(4,739,174)	(528,030)	(5,267,204)
FUND BALANCE, RESERVES									
Beginning Fund Balance	172,005,384	126,825,752	298,831,135	77,137,551	45,897,647	123,035,198	19,020,775	28,385,792	47,406,567
Ending Fund Balance	77,137,551	45,897,647	123,035,198	19,020,775	28,385,792	47,406,567	14,281,601	27,857,762	42,139,363
Components of Ending Fund Balance:									
Non-spendable	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Restricted	-	45,897,647	45,897,647	-	28,385,792	28,385,792	-	27,857,762	27,857,762
Reserve for Economic Uncertainties	17,707,857	-	17,707,857	14,807,282	-	14,807,282	14,098,019	-	14,098,019
Unassigned/Unappropriated	\$ 59,279,694	-	\$ 59,279,694	\$ 4,063,493	-	\$ 4,063,493	\$ 33,583	-	\$ 33,583
<i>Unappropriated Percent</i>			6.696%			0.549%			0.005%

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Comparison of the 2024-25 First Interim Report to the Second Interim Report

Comparison of 2024-25 First Interim to Second Interim Report

Description	2024-25 1st Interim			2024-25 2nd Interim			Changes since 2024-25 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	\$487,736,190	\$2,688,061	\$490,424,251	\$485,986,740	\$2,688,061	\$488,674,801	(\$1,749,450)		(\$1,749,450)
Federal Revenues	\$0	\$51,028,455	\$51,028,455	\$7,162,887	\$55,500,866	\$62,663,752	\$7,162,887	\$4,472,410	\$11,635,297
Other State Revenues	\$17,003,334	\$117,004,265	\$134,007,599	\$17,003,334	\$116,191,332	\$133,194,667		(\$812,933)	(\$812,933)
Other Local Revenues	\$4,240,050	\$6,963,034	\$11,203,084	\$11,950,019	\$10,108,246	\$22,058,264	\$7,709,968	\$3,145,212	\$10,855,180
Total Revenues	\$508,979,575	\$177,683,815	\$686,663,390	\$522,102,980	\$184,488,505	\$706,591,484	\$13,123,405	\$6,804,689	\$19,928,094
EXPENDITURES AND OTHER FINANCING USES									
Certificated Salaries	\$216,655,789	\$91,644,915	\$308,300,704	\$217,549,453	\$95,850,132	\$313,399,584	\$893,663	\$4,205,217	\$5,098,880
Classified Salaries	\$53,182,370	\$50,372,463	\$103,554,833	\$67,062,312	\$35,545,690	\$102,608,003	\$13,879,943	(\$14,826,773)	(\$946,830)
Employee Benefits	\$148,959,898	\$107,425,385	\$256,385,282	\$134,278,028	\$90,688,261	\$224,966,290	(\$14,681,869)	(\$16,737,123)	(\$31,418,993)
Books & Supplies	\$9,815,648	\$30,513,807	\$40,329,455	\$13,054,691	\$29,782,570	\$42,837,261	\$3,239,042	(\$731,237)	\$2,507,805
Services & Other Operating Expenses	\$45,212,201	\$96,700,948	\$141,913,149	\$52,883,600	\$134,497,588	\$187,381,188	\$7,671,399	\$37,796,640	\$45,468,040
Capital Outlay	\$801,257	\$11,604,415	\$12,405,672	\$1,264,442	\$14,390,175	\$15,654,616	\$463,184	\$2,785,760	\$3,248,944
Other Outgo (excluding Transfers of Indirect Costs)	\$10,535		\$10,535	\$895,830		\$895,830			\$0
Other Outgo - Transfers of Indirect Costs	(\$12,022,180)	\$9,615,593	(\$2,406,587)	(\$12,485,475)	\$9,997,572	(\$2,487,903)	(\$463,295)	\$381,979	(\$81,316)
Other Uses									\$0
Total Expenditures	\$462,615,518	\$397,877,525	\$860,493,043	\$474,502,881	\$410,751,988	\$885,254,869	\$11,887,362	\$12,874,463	\$24,761,826
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$46,364,056	(\$220,193,710)	(\$173,829,653)	\$47,600,099	(\$226,263,484)	(\$178,663,385)	\$1,236,042	(\$6,069,774)	(\$4,833,732)
Other Financing Sources									
Transfers In	\$3,005,447		\$3,005,447	\$3,005,447		\$3,005,447	\$0		\$0
Transfers Out	\$138,000		\$138,000	\$138,000		\$138,000	\$0		\$0
Contributions	(\$145,013,236)	\$145,013,236		(\$145,335,379)	\$145,335,379		(\$322,143)	\$322,143	\$0
Total, Other Financing Sources	(\$142,145,789)	\$145,013,236	\$2,867,447	(\$142,467,931)	\$145,335,379	\$2,867,447	(\$322,143)	\$322,143	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$95,781,732)	(\$75,180,473)	(\$170,962,206)	(\$94,867,833)	(\$80,928,105)	(\$175,795,938)	\$913,900	(\$5,747,632)	(\$4,833,732)
FUND BALANCE									
Beginning Fund Balance	\$172,005,384	\$126,825,752	\$298,831,135	\$172,005,384	\$126,825,752	\$298,831,135	\$0	\$0	\$0
Ending Fund Balance	\$76,223,651	\$51,645,278	\$127,868,930	\$77,137,551	\$45,897,647	\$123,035,198	\$913,900	(\$5,747,632)	(\$4,833,732)
Components of Ending Fund Balance									
Nonspendable	\$150,000		\$150,000	\$150,000		\$150,000	\$0		\$0
Restricted		\$51,645,278	\$51,645,278		\$45,897,647	\$45,897,647		(\$5,747,632)	(\$5,747,632)
Committed									
Assigned									
Unassigned/Unappropriated									
Reserve for Economic Uncertainties	\$17,152,512		\$17,152,512	\$17,707,857		\$17,707,857	\$555,345		\$555,345
Unassigned/Unappropriated Fund Balance	\$58,921,139	\$0	\$58,921,139	\$59,279,694	\$0	\$59,279,694	\$358,554	\$0	\$358,554
			6.85%			6.70%			-0.15%



Business Services

Fiscal Year 2024-25 Second Interim Financial Report

March 20, 2025

Changes from 2024-25 First Interim to 2024-25 Second Interim Report

Changes in Revenue:

Unrestricted:

The unrestricted LCFF revenue has been reduced by \$1.7M based on the latest update from the LCFF calculator due to changes in projected ADA and enrollment. Additionally, the unrestricted federal revenue budget has been adjusted to incorporate \$7.1M in FEMA reimbursement funds, with \$3M allocated for custodial equipment while the remaining funds are designated for health and cleaning supplies.

Adjustments were also made to the unrestricted local revenue budget to reflect a true-up of interest earned, totaling \$7.6M (Earned Interest Yield of 4.742%) along with an increase in donations of \$822K.

Restricted:

Federal revenue budget has been updated to align with current allocations, including \$1M from Title II funds, and other small grants not listed are also included in the total.

Restricted state revenue decrease of \$812K in alignment with the latest awarded funding. This adjustment includes updates for programs such as After School Education, Educator Effectiveness, the California Community Partner Program, and other state grants.

The restricted local revenue budget has been revised to match the most recent awards and actual revenue received. These changes include \$2.7M from the Medical Billing grant, and \$444K from various other small local grants.

Changes in Expenditures:

Unrestricted:

The unrestricted classified salaries budget increased by \$13.8M to reflect the latest SEIU negotiated agreement, which includes a 2% salary increase for 2023-24, retroactive to July 1, 2023, and a 4% increase for 2024-25, retroactive to July 1, 2024, for all SEIU members. This adjustment applies to 1,109.96 Full-Time Equivalents (FTE) in 2023-24 and 1,868.71 in 2024-25. Additionally, the unrestricted benefits budget was reduced by \$14.6M to correct historical over-budgeting, ensuring that projected expenditures align with actual spending trends observed over the past fiscal three years.

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The unrestricted books and supplies budget increased by \$3.2M, due to purchase for student Chromebooks and operation filters. This includes a \$3.3M increase from unrestricted general funds, and an increase of \$49K in donations, offset by reductions in Supplemental and Concentration funding of \$184K and Transportation LCFF allocation of \$2.8K. The unrestricted contracting services budget saw a net \$7.6M increase, primarily for janitorial equipment of \$6.6M and legal fees \$2M.

The capital outlay budget increased by \$463K, primarily to cover the replacement of four buses and one interim housing transportation bus, based on historical expenditures and actual costs to date. This adjustment improves upon the initial estimates included in the First Interim Report to better align with actual needs.

Adjustments were also made to outgo and transfers, increasing the budget by \$885K related to the 2024-25 Transfer from the Charter School Developer Fund (CSDF) for the average Daily attendance-Sacramento City Unified School District and the State Special Schools Attendance Adjustment for 2024-25, originating from the principal apportionment.

Additionally, the unrestricted indirect cost budget increased by \$463K to align with the LEA's allowable indirect rate of 4.49%. Indirect costs cover essential expenses that support programs but are not directly tied to a specific activity. These include utilities, administrative support, IT services, and facilities maintenance, ensuring that all programs operate smoothly within the district.

Restricted:

In the restricted budget, the certificated salaries staff budget increased by \$4.2M to cover costs associated with eight additional instruction days under the Learning Recovery Emergency Block Grant. Meanwhile, the restricted classified salaries budget decreased by \$14.8M, mainly due to shifting funds to contract services for Special Education. Similarly, the restricted benefits budget decreased by \$16.7M, reflecting a reallocation of funds to services and contracts for Special Education.

The restricted services and contracts budget increased \$37.7M, which includes \$2.6M allocated for ongoing routine maintenance and primarily by a shift from salaries and benefits to contracted services for Special Education associated with specialized instructional services, student support programs, and contractual agreements for essential providers such as speech-language pathologists, instructional aides, and occupational therapists. The restricted capital outlay budget also rise by \$2.7M, mainly due to budget allocations for HVAC, with additional increases of \$2.5M in federal funds, \$46K in local funds for a van purchase for Luther Burbank HS urban

Business Services

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garden, and \$70K in state funds for equipment to Nutrition Services Kitchen, Burbank Kitchen and other equipment base on budget plan proposal from the Golden State Pathway grant. Lastly, the restricted indirect cost budget increased by \$381K, in line with the LEA's allowable indirect rate of 4.49%, applied across eligible federal, state, and local resources.

Governor's Proposals for the 2025-26 State Budget and K-12 Education

Governor Gavin Newsom released his proposed state budget for the 2025-26 fiscal year on January 10, 2025. This proposal reflects a significant commitment to K-14 education, with Proposition 98 funding set at \$118.9B for 2025-26—a nearly 51% increase since 2015.

The budget maintains progress across critical educational initiatives, including the full implementation of universal transitional kindergarten (UTK), expanded before/after school and summer programs, and universal school meals. Additionally, the proposal includes \$1.8B in Proposition 98 funding for the Student Support and Discretionary Block Grant, which encompasses professional development opportunities and supports for teachers aligned with the English Language Arts/English Language Development Framework and the Literacy Roadmap.

To address the state's fiscal health, the Governor's budget proposal includes a total of \$16.9B in reserves, comprising the Rainy Day Fund at \$10.9B and the Special Fund for Economic Uncertainties at \$4.5B. This approach aims to maintain a balanced and responsible fiscal strategy while continuing to invest in essential public services and infrastructure.

While the Governor's budget proposal avoids cuts to ongoing education programs and is able to fund the projected COLA with ongoing funds, the financial impact of devastating wildfires in Southern California, absenteeism due to immigration concerns for families, and potential federal policy and funding changes with a new administration pose a wide range of economic uncertainties for the current and future year budgets.

Overall, Governor Newsom's 2025-26 budget proposal underscores a strong commitment to advancing educational opportunities and supporting the state's economic growth, all while ensuring fiscal responsibility through substantial reserve allocations.

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Illustrated below you will find the Governor’s projection dashboard from Schools Services of California.

Planning Factors		2024-25	2025-26	2026-27	2027-28	2028-29
DOF Planning COLA ¹		1.07%	2.43%	3.52%	3.63%	3.49%
California Consumer Price Index		2.85%	2.92%	2.70%	2.76%	2.90%
CalSTRS ² Employer Rate		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS ³ Employer Rate		27.05%	27.40%	27.50%	28.50%	28.20%
Unemployment Insurance		0.05%	0.05%	0.05%	0.05%	0.05%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.14	\$40.52	\$41.99	\$43.46
	Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06	\$80.89	\$83.71
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.55	\$21.27	\$22.04	\$22.81
	Grades 9-12 per ADA	\$55.76	\$57.11	\$59.12	\$61.27	\$63.41

¹Cost-of-living adjustment;

²California State Teachers' Retirement System;

³California Public Employees Retirement System;

2025-26 Revenue Projections and Expenditures

The assumptions for the 2025-26 fiscal year are based on state adopted budget language and ongoing enrollment trends. The District continues to anticipate a decline in enrollment. The Local Control Funding Formula (LCFF) is calculated using the Department of Finance’s projected Cost of Living Adjustment (COLA) and funding percentages applied to the District’s LCFF target. These factors will play a critical role in shaping the District’s financial outlook and budget planning for the upcoming fiscal year.

Below are the key budget changes for both unrestricted and restricted:

Unrestricted Revenue

Revenue projections include an increase of \$1.1M in LCFF funding, reflecting a COLA adjustment from 1.07% to 2.43%. The Education Protection Account (EPA) revenue is expected to rise from \$54.6M in 2024-25 to \$54.9M in 2025-26 for a total increase of \$29.1K, While interest income is estimated to grow by \$5.8M, this projection is based on an average rate of 3.367% over the past three years.

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Unrestricted Contributions

The district will allocate approximately \$126.2M for Special Education. The contribution is expected to rise by \$3.0M due to the higher costs associated with contracted services as opposed to in-house staff. Because of challenges in filling vacancies, Special Education is currently depending on contracted providers for positions such as Speech-Language Pathologists, Instructional Aides, 1:1 Aides, and Occupational Therapists, among others.

The contribution for routine maintenance will decrease by \$586K, bringing the total to \$21.5M. This reduction is due to budget realignment in expenditures of the district overall.

Unrestricted Expenditures

Salary and benefits adjustments for the 2025-26 fiscal year include a 1.4% step and column increase for certificated staff and 0.7% for classified staff, amounting to \$2.3M and \$469K respectively. Benefit costs increase as a result, amounting to a total of \$688K. Additionally, PERS costs will increase by \$236K due to a contribution rate adjustment from 27.05% to 27.40%. Health and welfare benefits are expected to rise by 8%, contributing to a total projected benefit cost increase of \$3.7M.

The district has budgeted \$11M in certificated salaries and \$3.1M in benefits for the addition of eight instructional days in the 2025-26 fiscal year. Furthermore, in alignment with a prior negotiation agreement, the district will introduce reading intervention teachers, resulting in an additional \$8.9M in salaries and \$4.6M in benefits.

For the 2025-26 fiscal year, staffing adjustments include recently approved reductions of 65.3 certificated Full-Time Equivalents (FTE), projected to save \$6.1M, and 100.82 classified Full-Time Equivalents (FTE), with expected savings of \$7.3M. These reductions, along with an \$8.1M decrease in benefits costs for both classifications, align with the anticipated decline in enrollment. The district also expects to generate \$4.5M in ongoing vacancy savings due to difficulties in filling all positions, with associated benefit cost savings of \$2.5M. Furthermore, instructional materials and supplies will be reduced by \$2.5M to reflect the declining student enrollment.

To align with the district's structural rebalancing plan, \$12.3M from the Arts, Music, and Instructional Materials Discretionary Block Grant will be utilized to offset growing costs of health and welfare increases, which is an allowable expense under this grant according to the California Department of Education (CDE).

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Meanwhile, a decrease in overall expenditures will reduce the indirect cost transfers to unrestricted by \$2.8M.

Restricted Revenue

The changes in restricted funding include a few grants that are set to expire at the end of the 2024-25 fiscal year, leading to the phase-out of associated revenue, expenditures, and staff positions funded by these grants. Notable expiring grants include the ESSER fund \$4.4M, California Apprenticeship Initiative \$12K, Local Solutions Grant \$43K, and the CalHope Grant \$151.3K. Other grant-funded programs such as The Hartford Grant \$10K and LMC Build \$3.5K will also conclude.

Additionally, unused funds from prior (2023-24), are expected to be fully expended by the end of the 2024-25 fiscal year. As a result, approximately \$13.7M in carryover amounts have been deducted from projected revenue along with their corresponding expenditures. These funds include allocations from Title I \$916K, Comprehensive Support and Improvement (CSI) \$1.39M, Elementary and Secondary Education Act (ESSA) \$1.4M, ESSER III Fund \$3.3M, Universal Pre-Kindergarten \$1.4M, Career Technical Education (CTE) Incentive Grant \$1.5M, and various other educational and student support grants.

Due to declining enrollment and the resulting decrease in expenditures, the district anticipates a corresponding reduction of approximately \$29M in restricted unearned revenues. Additionally, a budget realignment for projected 2025-26 revenues is expected to result in a further decrease of approximately \$3.4M.

Restricted Expenditures

For the 2025-26 fiscal year, the district anticipates step and column salary increases of 1.4% for certificated staff and 0.7% for classified staff, totaling approximately \$3.6M and \$1.0M, respectively. These adjustments will also contribute an estimated \$1.2M in additional benefit costs. Additionally, contributions to the Public Employees' Retirement System (PERS) are expected to increase slightly by \$127K. Health and welfare benefits for both certificated and classified staff are projected to grow by 8%, resulting in an estimated \$2.1M increase in expenditures.

To help offset rising health and welfare costs related to the pandemic for unrestricted instructional certificated and classified staff, approximately \$12.3M from the Arts, Music, and Instructional Materials Block Grant will be utilized. Meanwhile, expenditures have been reduced by approximately \$18.8M to account for carryover amounts budgeted in 2024-25.

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For the 2025-26 fiscal year, staffing adjustments include recently approved reductions of 41.17 certificated Full-Time Equivalents (FTE), projected to save \$4.1M, and 95.86 classified Full-Time Equivalents (FTE), with expected savings of \$5M. These reductions, along with an \$5.5M decrease in benefits costs for both classifications, align with the anticipated decline in enrollment.

Following the district's structural rebalancing and right-sizing plan, a \$2.5M reduction in materials and supplies will be implemented, along with a \$14.6M reduction in contracted services. These adjustments are part of a broader effort to align expenditures with projected revenue declines while ensuring the district operates efficiently within its financial constraints. The right-sizing plan prioritizes cost-effective resource allocation, focusing on reducing non-essential spending while maintaining core educational services.

As previously mentioned, the phase-out of grants and the associated reduction in expenditures will result in a \$2.8M decline in indirect costs from restricted resources. This decrease is directly tied to lower revenue and spending as these programs come to an end.

2026-27 Revenue Projections and Expenditures:

Based on the updated enrollment data, the District continues to anticipate a decline in enrollment. The Local Control Funding Formula (LCFF) is determined by the Department of Finance's estimated Cost of Living Adjustment (COLA) and funding percentages applied toward the District's LCFF target.

Below are the projected assumptions for both restricted and unrestricted resources.

Unrestricted Revenue:

For the 2026-27 fiscal year, the district estimates a \$10.3M increase in Local Control Funding Formula (LCFF) due to a COLA increase from 2.43% to 3.52%, along with a \$1.7M increase in the Education Protection Account. A possible disbursement of the OPEB fund is assumed to contribute \$20M to the district's revenue if needed.

Unrestricted Contributions

The district will allocate approximately \$125.4M to maintain Special Education services, ensuring continued support for students who qualify for services, in compliance with federal and state mandates. Additionally, \$20.5M will be allocated for routine maintenance to ensure school facilities remain safe, functional, and conducive to learning, preventing costly emergency repairs and maintaining compliance with state requirements. These investments are critical to sustaining

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essential educational services and infrastructure while aligning with the district's long-term financial planning and structural rebalancing efforts.

Unrestricted Expenditures

The district projects an increase in salaries and benefits due to step and column adjustments, with certificated staff salaries rising by 1.4%, amounting to \$2.5M, and classified staff salaries increasing by 0.7%, totaling \$472.7K. Corresponding benefit costs are expected to grow by \$725K. Additionally, contributions to the Public Employees' Retirement System (PERS) will increase by \$68K, while health and welfare expenses are projected to rise by \$4M.

The removal of one-time Arts, Music, and Instructional Materials Block Grant funds, previously used to offset unrestricted health and welfare cost increases for instructional staff, will result in an additional \$12.6M in expenditures.

As part of the district's structural rebalancing budget plan, additional changes are anticipated due to staffing adjustments in response to declining enrollment. These reductions include \$17.5M in certificated salaries, \$5.5M in classified salaries, and \$12.4M in benefits. Additional operational decreases include a \$4.5M reduction in operational expenditures and a \$3M decrease in district liability insurance costs.

Restricted Revenue

The district anticipates a projected net increase of \$2.8M in revenues for grants ending in 25-26 and budget realignment with projected revenues for the 2026-27 fiscal year.

Restricted Expenditures

In restricted funding, the district projects salary and benefit cost increases for the 2026-27 fiscal year. Step and column adjustments will cost \$3.9M for certificated staff and \$989K for classified staff. PERS contributions for classified employees will rise by \$26.7K. Health and welfare costs are expected to increase by \$2.1M.

Contributions to Special Education service contracts are expected to reduce by \$836K and by \$1.1M for RRMA. The Learning Recovery Emergency Block Grant is expected to be fully expended by the end of the 2025-26 fiscal year.

Several grants, including the National Board for Professional Teaching Standards Certification Incentive Program (NBPTSCIP) grant of \$15K, will conclude at the end of 2025-26. The 2023 Clean School Bus (CSB) Rebate grant of \$2.4M will also be fully expended. The district

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anticipates a \$39.6K reduction in indirect costs from restricted resources due to declining expenditures.

Estimated Unrestricted Ending Fund Balances:

During 2025-26, the District estimates that the General Fund is projected to deficit spend by \$58.1M due to the contribution increase to Special Education and RRMA, resulting in an ending General Fund balance of approximately \$19M.

During 2026-27, the District estimates that the General Fund is projected to deficit spend by \$4.7M due to the contribution to Special Education and RRMA, resulting in an ending General Fund balance of \$14.3M.

The District is committed to maintaining fiscal stability through right-size planning, structural rebalancing, proactive strategies, continuous evaluation of financial assumptions, and timely actions to support long-term fiscal sustainability.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 2% percent of total General Fund outgo:

**2024-25 Second Interim Budget
 Fund Balance Component Summary**

Description	2024-25 2nd Interim			2025-26 Projected			2026-27 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Nonspendable	\$150,000		\$150,000	\$150,000		\$150,000	\$150,000		\$150,000
Restricted									
Committed									
Assigned									
Unassigned/Unappropriated Reserve for Economic Uncertainties (Economic Uncertainty REU-2%)	\$17,707,857		\$17,707,857	\$14,807,282		\$14,807,282	\$14,098,019		\$14,098,019
Unassigned/Unappropriated Fund Balance	\$59,279,694	\$45,897,647	\$105,177,340	\$4,063,493	\$28,385,792	\$32,449,284	\$33,583	\$27,857,762	\$27,891,344
Total Components of Ending Fund Balance	\$77,137,551	\$45,897,647	\$123,035,198	\$19,020,775	\$28,385,792	\$47,406,567	\$14,281,601	\$27,857,762	\$42,139,363

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Conclusion

The District is projected to meet the 2% reserve requirement for economic uncertainties in 2024-25, 2025-26, and 2026-27 and maintain positive cash flow in 2024-25, 2025-26, and 2026-27. An unrestricted surplus of \$94.9M for 2024-25, \$58.1M for 2025-26, and \$4.7M for 2026-27 is anticipated, including contributions to restricted resources. While the District is well-positioned to meet its current financial obligations, it is proactively planning for the phase-out of one-time grants, such as Elementary and Secondary School Emergency Relief (ESSER) fund, which ended on September 30th, 2024, and the Learning Recovery Block Grant, as well as addressing the impact of declining enrollment, to ensure continued financial sustainability and long-term stability.

The projected budget and multiyear projections support the District's projection of being able to meet its financial obligations for the current and subsequent two years (**Positive Certification**). This certification reflects a commitment to closely monitoring financial conditions and ensuring continued fiscal stability.

Additionally, the district will continue undergoing a comprehensive budget and resource review to implement a strategic plan focused on structural rebalancing, aligning expenditures with revenues, optimizing restricted resources, and efficiently allocating available funds.

2024-2025 Second Interim Financial Report



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
March 20, 2025

Sacramento City Unified School District

Board of Education

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 20, 2025 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: Cindy Tao Telephone: 916-643-7837
Title: Assistant Superintendent, Business Services E-mail: Cindy-Tao@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	Original Budget (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	486,482,344.00	487,736,190.00	283,708,117.00	485,986,740.00	(1,749,450.00)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	9,129,355.52	7,162,886.54	7,162,886.54	New
3) Other State Revenue		8300-8599	17,003,334.39	17,003,334.39	6,966,454.86	17,003,334.39	0.00	0.0%
4) Other Local Revenue		8600-8799	4,145,523.02	4,240,050.25	12,751,579.18	11,950,018.63	7,709,968.38	181.8%
5) TOTAL, REVENUES			507,631,201.41	508,979,574.64	312,555,506.56	522,102,979.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	214,636,122.14	216,655,789.39	115,828,165.45	217,549,452.64	(893,663.25)	-0.4%
2) Classified Salaries		2000-2999	53,145,775.22	53,182,369.58	31,296,271.86	67,062,312.48	(13,879,942.90)	-26.1%
3) Employee Benefits		3000-3999	148,187,551.70	148,959,897.82	71,957,686.46	134,278,028.36	14,681,869.46	9.9%
4) Books and Supplies		4000-4999	9,950,806.87	9,815,648.37	2,538,254.61	13,054,690.74	(3,239,042.37)	-33.0%
5) Services and Other Operating Expenditures		5000-5999	30,857,149.11	45,212,200.69	22,347,567.02	52,883,599.75	(7,671,399.06)	-17.0%
6) Capital Outlay		6000-6999	45,000.00	801,257.41	1,164,441.63	1,264,441.57	(463,184.16)	-57.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,535.00	10,535.00	795,829.78	895,830.00	(885,295.00)	-8,403.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,377,292.51)	(12,022,179.88)	(440,779.22)	(12,485,474.73)	463,294.85	-3.9%
9) TOTAL, EXPENDITURES			450,455,647.53	462,615,518.38	245,487,437.59	474,502,880.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,175,553.88	46,364,056.26	67,068,068.97	47,600,098.75		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
b) Transfers Out		7600-7629	0.00	138,000.00	0.00	138,000.00	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	(120,159,401.48)	(145,013,236.08)	0.00	(145,335,378.64)	(322,142.56)	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(117,153,954.12)	(142,145,788.72)	0.00	(142,467,931.28)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,978,400.24)	(95,781,732.46)	67,068,068.97	(94,867,832.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,005,383.87	172,005,383.87		172,005,383.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,005,383.87	172,005,383.87		172,005,383.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,005,383.87	172,005,383.87		172,005,383.87		
2) Ending Balance, June 30 (E + F1e)			112,026,983.63	76,223,651.41		77,137,551.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		150,000.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	112,026,983.63	116,926,653.41		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	15,137,654.00		17,707,857.38		
Unassigned/Unappropriated Amount		9790	0.00	(55,840,656.00)		59,279,693.96		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	250,750,877.00	309,640,153.00	172,414,373.00	304,339,510.00	(5,300,643.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	110,402,421.00	54,561,765.00	34,549,190.00	54,627,948.00	66,183.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	660,685.00	660,685.00	330,072.65	648,732.00	(11,953.00)	-1.8%
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	95,962,615.00	95,962,615.00	54,353,291.78	99,671,094.00	3,708,479.00	3.9%
Unsecured Roll Taxes		8042	3,339,725.00	3,339,725.00	3,846,979.30	3,565,525.00	225,800.00	6.8%
Prior Years' Taxes		8043	742,967.00	742,967.00	1,338,099.86	865,861.00	122,894.00	16.5%
Supplemental Taxes		8044	4,509,791.00	4,509,791.00	595,131.26	2,949,989.00	(1,559,802.00)	-34.6%
Education Revenue Augmentation Fund (ERAF)		8045	21,094,643.00	21,094,643.00	16,114,068.16	19,974,365.00	(1,120,278.00)	-5.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,400,481.00	13,400,481.00	7,679,756.34	15,374,047.00	1,973,566.00	14.7%
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	7,473.65	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			500,864,205.00	503,912,825.00	291,228,436.00	502,017,071.00	(1,895,754.00)	-0.4%
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	(14,381,861.00)	(16,176,635.00)	(7,520,319.00)	(16,030,331.00)	146,304.00	-0.9%
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			486,482,344.00	487,736,190.00	283,708,117.00	485,986,740.00	(1,749,450.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	9,129,355.52	7,162,886.54	7,162,886.54	New
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	9,129,355.52	7,162,886.54	7,162,886.54	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	1,636,748.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,100,610.13	7,100,610.13	3,299,707.36	7,100,610.13	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,277,377.00	8,277,377.00	2,029,999.50	8,277,377.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,003,334.39	17,003,334.39	6,966,454.86	17,003,334.39	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	50,000.00	50,000.00	14,276.19	50,000.00	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	1,651,324.00	1,651,324.00	1,023,662.77	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	10,804,332.43	8,874,591.96	7,624,591.96	610.0%
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	813,851.00	813,851.00	18,751.96	813,851.00	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	380,348.02	474,875.25	890,555.83	560,251.67	85,376.42	18.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						

Description	Resource Codes	Object Codes	Original Budget (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 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			4,145,523.02	4,240,050.25	12,751,579.18	11,950,018.63	7,709,968.38	181.8%
TOTAL, REVENUES			507,631,201.41	508,979,574.64	312,555,506.56	522,102,979.56	13,123,404.92	2.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	175,646,543.36	177,276,410.32	94,520,107.03	177,674,431.39	(398,021.07)	-0.2%
Certificated Pupil Support Salaries		1200	14,853,400.68	14,914,565.71	7,364,087.04	14,922,486.45	(7,920.74)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	22,848,749.74	22,829,520.50	13,517,105.01	22,760,682.62	68,837.88	0.3%
Other Certificated Salaries		1900	1,287,428.36	1,635,292.86	426,866.37	2,191,852.18	(556,559.32)	-34.0%
TOTAL, CERTIFICATED SALARIES			214,636,122.14	216,655,789.39	115,828,165.45	217,549,452.64	(893,663.25)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,746,518.52	1,808,192.18	955,781.96	14,498,326.16	(12,690,133.98)	-701.8%
Classified Support Salaries		2200	20,530,679.09	20,632,383.05	12,396,633.42	20,692,024.08	(59,641.03)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	9,492,611.84	9,237,274.54	5,421,378.87	9,784,572.97	(547,298.43)	-5.9%
Clerical, Technical and Office Salaries		2400	18,673,596.40	18,740,566.57	11,148,693.67	18,873,004.25	(132,437.68)	-0.7%
Other Classified Salaries		2900	2,702,369.37	2,763,953.24	1,373,783.94	3,214,385.02	(450,431.78)	-16.3%
TOTAL, CLASSIFIED SALARIES			53,145,775.22	53,182,369.58	31,296,271.86	67,062,312.48	(13,879,942.90)	-26.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,523,309.08	40,270,389.96	19,839,338.71	40,456,525.57	(186,135.61)	-0.5%
PERS		3201-3202	14,593,585.59	14,575,050.82	7,999,484.53	18,285,078.84	(3,710,028.02)	-25.5%
OASDI/Medicare/Alternative		3301-3302	8,371,174.81	8,386,089.08	4,121,056.65	9,468,943.41	(1,082,854.33)	-12.9%
Health and Welfare Benefits		3401-3402	65,797,432.52	65,765,608.86	30,739,165.72	45,874,891.63	19,890,717.23	30.2%
Unemployment Insurance		3501-3502	134,572.82	136,825.08	73,320.05	144,316.71	(7,491.63)	-5.5%
Workers' Compensation		3601-3602	4,013,640.45	4,073,521.45	2,206,715.65	4,304,685.14	(231,163.69)	-5.7%
OPEB, Allocated		3701-3702	15,718,094.93	15,716,575.13	6,957,126.24	15,707,233.51	9,341.62	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,741.50	35,837.44	21,478.91	36,353.55	(516.11)	-1.4%
TOTAL, EMPLOYEE BENEFITS			148,187,551.70	148,959,897.82	71,957,686.46	134,278,028.36	14,681,869.46	9.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	54,931.00	51,731.00	295.09	39,496.00	12,235.00	23.7%
Books and Other Reference Materials		4200	114,616.39	96,713.92	15,077.62	93,845.18	2,868.74	3.0%
Materials and Supplies		4300	9,358,036.31	8,773,619.83	1,898,387.24	11,934,310.62	(3,160,690.79)	-36.0%
Noncapitalized Equipment		4400	423,223.17	893,583.62	624,494.66	987,038.94	(93,455.32)	-10.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,950,806.87	9,815,648.37	2,538,254.61	13,054,690.74	(3,239,042.37)	-33.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	984,685.00	2,758,733.24	1,326,901.17	3,478,835.01	(720,101.77)	-26.1%
Travel and Conferences		5200	479,141.29	444,497.37	29,062.34	486,972.61	(42,475.24)	-9.6%
Dues and Memberships		5300	169,272.00	188,675.00	144,795.96	183,652.21	5,022.79	2.7%
Insurance		5400-5450	30,000.00	30,000.00	1,716,254.15	30,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,242,818.00	12,843,440.00	7,187,882.81	12,850,882.71	(7,442.71)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,544,299.00	1,611,611.84	485,313.51	1,627,839.97	(16,228.13)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	(284,698.25)	(609,991.13)	(244,233.68)	(626,729.17)	16,738.04	-2.7%
Transfers of Direct Costs - Interfund		5750	(1,192,155.00)	(1,162,428.08)	(22,586.83)	(1,186,091.54)	23,663.46	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	15,131,712.50	27,381,432.10	10,866,210.96	34,320,532.96	(6,939,100.86)	-25.3%
Communications		5900	1,752,074.57	1,726,230.35	857,966.63	1,717,704.99	8,525.36	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,857,149.11	45,212,200.69	22,347,567.02	52,883,599.75	(7,671,399.06)	-17.0%
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	19,250.00	24,311.52	31,450.16	(12,200.16)	-63.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	752,007.41	1,140,130.11	1,207,991.41	(455,984.00)	-60.6%
Equipment Replacement		6500	30,000.00	30,000.00	0.00	25,000.00	5,000.00	16.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,000.00	801,257.41	1,164,441.63	1,264,441.57	(463,184.16)	-57.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	66,761.00	66,761.00	(66,761.00)	New
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	724,747.00	818,534.00	(818,534.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,535.00	10,535.00	4,321.78	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,535.00	10,535.00	795,829.78	895,830.00	(885,295.00)	-8,403.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (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 Indirect Costs		7310	(4,919,790.51)	(9,615,592.67)	(440,779.22)	(9,997,572.03)	381,979.36	-4.0%
Transfers of Indirect Costs - Interfund		7350	(1,457,502.00)	(2,406,587.21)	0.00	(2,487,902.70)	81,315.49	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,377,292.51)	(12,022,179.88)	(440,779.22)	(12,485,474.73)	463,294.85	-3.9%
TOTAL, EXPENDITURES			450,455,647.53	462,615,518.38	245,487,437.59	474,502,880.81	(11,887,362.43)	-2.6%
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	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	15,000.00	0.00	15,000.00	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	123,000.00	0.00	123,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	138,000.00	0.00	138,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(120,159,401.48)	(145,013,236.08)	0.00	(145,335,378.64)	(322,142.56)	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(120,159,401.48)	(145,013,236.08)	0.00	(145,335,378.64)	(322,142.56)	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(117,153,954.12)	(142,145,788.72)	0.00	(142,467,931.28)	(322,142.56)	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,316,186.28	51,028,455.38	31,387,502.13	55,500,865.78	4,472,410.40	8.8%
3) Other State Revenue		8300-8599	113,182,286.36	117,004,264.93	47,512,284.25	116,191,332.14	(812,932.79)	-0.7%
4) Other Local Revenue		8600-8799	2,302,271.01	6,963,034.07	6,654,151.92	10,108,245.68	3,145,211.61	45.2%
5) TOTAL, REVENUES			160,488,804.65	177,683,815.38	85,712,693.30	184,488,504.60		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,781,697.40	91,644,914.80	58,455,782.79	95,850,131.75	(4,205,216.95)	-4.6%
2) Classified Salaries		2000-2999	38,985,851.94	50,372,463.17	20,288,469.38	35,545,690.29	14,826,772.88	29.4%
3) Employee Benefits		3000-3999	97,337,182.16	107,425,384.55	37,800,126.64	90,688,261.34	16,737,123.21	15.6%
4) Books and Supplies		4000-4999	16,372,433.67	30,513,807.02	2,240,983.52	29,782,569.80	731,237.22	2.4%
5) Services and Other Operating Expenditures		5000-5999	61,531,434.84	96,700,947.87	38,312,457.78	134,497,588.34	(37,796,640.47)	-39.1%
6) Capital Outlay		6000-6999	504,098.56	11,604,414.79	4,664,801.03	14,390,174.72	(2,785,759.93)	-24.0%
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	4,919,790.51	9,615,592.68	440,779.22	9,997,572.03	(381,979.35)	-4.0%
9) TOTAL, EXPENDITURES			309,432,489.08	397,877,524.88	162,203,400.36	410,751,988.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,943,684.43)	(220,193,709.50)	(76,490,707.06)	(226,263,483.67)		
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	120,159,401.48	145,013,236.08	0.00	145,335,378.64	322,142.56	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			120,159,401.48	145,013,236.08	0.00	145,335,378.64		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,784,282.95)	(75,180,473.42)	(76,490,707.06)	(80,928,105.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,825,751.54	126,825,751.54		126,825,751.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,825,751.54	126,825,751.54		126,825,751.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,825,751.54	126,825,751.54		126,825,751.54		
2) Ending Balance, June 30 (E + F1e)			98,041,468.59	51,645,278.12		45,897,646.51		
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	98,041,468.59	52,876,320.94		45,897,646.51		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1,231,042.82)		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	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	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			2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	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	9,921,824.47	9,921,824.47	1,461,672.19	9,921,824.47	0.00	0.0%
Special Education Discretionary Grants		8182	940,266.00	1,079,686.00	139,420.00	1,075,421.00	(4,265.00)	-0.4%
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	22,064,045.41	23,081,765.53	18,913,390.90	23,081,765.53	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	3,020,958.48	2,852,272.00	1,928,869.00	3,205,846.00	353,574.00	12.4%
Title III, Immigrant Student Program	4201	8290	0.00	372,018.07	186,814.86	372,018.07	0.00	0.0%
Title III, English Learner Program	4203	8290	1,010,080.67	1,617,889.67	1,186,416.00	1,617,889.67	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	4,696,257.26	7,544,955.97	2,336,447.27	7,544,955.97	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	529,284.00	0.00	529,284.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	662,753.99	4,028,759.67	5,234,471.91	8,151,861.07	4,123,101.40	102.3%
TOTAL, FEDERAL REVENUE			42,316,186.28	51,028,455.38	31,387,502.13	55,500,865.78	4,472,410.40	8.8%
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	31,206,530.00	31,206,530.00	18,340,319.00	31,206,530.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	3,510,487.50	3,510,487.50	1,256,762.93	3,510,487.50	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	9,160,217.35	10,114,914.35	224,436.60	9,758,110.71	(356,803.64)	-3.5%
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	822,847.33	2,308,642.29	1,586,577.96	2,308,642.29	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	429,113.79	565,642.70	170,989.60	565,642.70	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	68,053,090.39	69,298,048.09	25,933,198.16	68,841,918.94	(456,129.15)	-0.7%
TOTAL, OTHER STATE REVENUE			113,182,286.36	117,004,264.93	47,512,284.25	116,191,332.14	(812,932.79)	-0.7%
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	262,724.00	262,724.00	262,724.00	New
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,302,271.01	6,963,034.07	6,391,427.92	9,845,521.68	2,882,487.61	41.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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			2,302,271.01	6,963,034.07	6,654,151.92	10,108,245.68	3,145,211.61	45.2%
TOTAL, REVENUES			160,488,804.65	177,683,815.38	85,712,693.30	184,488,504.60	6,804,689.22	3.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	51,949,885.49	50,187,888.01	36,317,403.99	57,292,354.52	(7,104,466.51)	-14.2%
Certificated Pupil Support Salaries		1200	15,069,701.32	15,822,590.23	9,478,068.87	16,352,133.88	(529,543.65)	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,311,862.10	5,790,654.08	3,732,468.21	5,554,616.64	236,037.44	4.1%
Other Certificated Salaries		1900	18,450,248.49	19,843,782.48	8,927,841.72	16,651,026.71	3,192,755.77	16.1%
TOTAL, CERTIFICATED SALARIES			89,781,697.40	91,644,914.80	58,455,782.79	95,850,131.75	(4,205,216.95)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,858,056.21	21,871,817.23	6,878,198.38	12,787,193.63	9,084,623.60	41.5%
Classified Support Salaries		2200	11,303,799.98	12,948,787.47	6,433,544.99	10,617,517.81	2,331,269.66	18.0%
Classified Supervisors' and Administrators' Salaries		2300	4,575,205.40	5,103,312.61	2,682,111.45	4,556,841.50	546,471.11	10.7%
Clerical, Technical and Office Salaries		2400	3,849,511.28	5,826,142.85	2,543,030.89	4,435,669.86	1,390,472.99	23.9%
Other Classified Salaries		2900	3,399,279.07	4,622,403.01	1,751,583.67	3,148,467.49	1,473,935.52	31.9%
TOTAL, CLASSIFIED SALARIES			38,985,851.94	50,372,463.17	20,288,469.38	35,545,690.29	14,826,772.88	29.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,048,456.65	38,429,493.14	9,748,557.32	38,689,294.19	(259,801.05)	-0.7%
PERS		3201-3202	10,975,425.44	14,057,884.91	5,511,213.04	9,754,428.47	4,303,456.44	30.6%
OASDI/Medicare/Alternative		3301-3302	5,139,333.34	5,873,999.16	2,474,429.97	4,333,839.66	1,540,159.50	26.2%
Health and Welfare Benefits		3401-3402	32,907,188.22	37,305,320.91	15,236,538.21	29,106,667.42	8,198,653.49	22.0%
Unemployment Insurance		3501-3502	63,951.63	71,818.60	40,331.26	67,099.57	4,719.03	6.6%
Workers' Compensation		3601-3602	1,920,741.70	2,158,366.77	1,194,563.02	1,990,254.05	168,112.72	7.8%
OPEB, Allocated		3701-3702	8,269,863.08	9,514,606.59	3,586,703.49	6,731,802.95	2,782,803.64	29.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,222.10	13,894.47	7,790.33	14,875.03	(980.56)	-7.1%
TOTAL, EMPLOYEE BENEFITS			97,337,182.16	107,425,384.55	37,800,126.64	90,688,261.34	16,737,123.21	15.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,265,549.50	3,537,642.00	170,614.64	3,537,642.00	0.00	0.0%
Books and Other Reference Materials		4200	110,102.00	123,781.46	23,688.09	130,700.79	(6,919.33)	-5.6%
Materials and Supplies		4300	11,265,588.81	25,442,353.73	1,597,376.81	24,620,063.02	822,290.71	3.2%
Noncapitalized Equipment		4400	1,731,193.36	1,410,029.83	449,303.98	1,494,163.99	(84,134.16)	-6.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,372,433.67	30,513,807.02	2,240,983.52	29,782,569.80	731,237.22	2.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	48,808,001.38	61,461,760.40	30,984,783.05	97,452,235.88	(35,990,475.48)	-58.6%
Travel and Conferences		5200	1,455,832.00	843,660.83	82,538.25	1,011,063.37	(167,402.54)	-19.8%
Dues and Memberships		5300	4,000.00	7,775.00	5,797.00	7,775.00	0.00	0.0%
Insurance		5400-5450	0.00	525.00	525.00	525.00	0.00	0.0%
Operations and Housekeeping Services		5500	81,000.00	81,000.00	4,400.00	86,000.00	(5,000.00)	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	373,500.00	546,092.02	204,217.98	540,092.02	6,000.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	284,698.25	609,991.13	244,233.68	626,729.17	(16,738.04)	-2.7%
Transfers of Direct Costs - Interfund		5750	(13,000.00)	(6,692.47)	924.94	(5,968.02)	(724.45)	10.8%
Professional/Consulting Services and Operating Expenditures		5800	10,501,054.21	33,119,391.96	6,784,947.56	34,745,081.50	(1,625,689.54)	-4.9%
Communications		5900	36,349.00	37,444.00	90.32	34,054.42	3,389.58	9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,531,434.84	96,700,947.87	38,312,457.78	134,497,588.34	(37,796,640.47)	-39.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	295,000.00	337,053.35	20,263.74	263,919.03	73,134.32	21.7%
Buildings and Improvements of Buildings		6200	83,904.00	5,856,221.91	3,916,133.98	8,510,301.00	(2,654,079.09)	-45.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,996.00	5,330,648.34	707,418.08	5,535,463.50	(204,815.16)	-3.8%
Equipment Replacement		6500	64,198.56	80,491.19	20,985.23	80,491.19	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			504,098.56	11,604,414.79	4,664,801.03	14,390,174.72	(2,785,759.93)	-24.0%
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%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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		7310	4,919,790.51	9,615,592.68	440,779.22	9,997,572.03	(381,979.35)	-4.0%
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			4,919,790.51	9,615,592.68	440,779.22	9,997,572.03	(381,979.35)	-4.0%
TOTAL, EXPENDITURES			309,432,489.08	397,877,524.88	162,203,400.36	410,751,988.27	(12,874,463.39)	-3.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	120,159,401.48	145,013,236.08	0.00	145,335,378.64	322,142.56	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			120,159,401.48	145,013,236.08	0.00	145,335,378.64	322,142.56	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			120,159,401.48	145,013,236.08	0.00	145,335,378.64	(322,142.56)	-0.2%

2024-25 Second 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	489,170,405.00	490,424,251.00	283,866,872.00	488,674,801.00	(1,749,450.00)	-0.4%
2) Federal Revenue		8100-8299	42,316,186.28	51,028,455.38	40,516,857.65	62,663,752.32	11,635,296.94	22.8%
3) Other State Revenue		8300-8599	130,185,620.75	134,007,599.32	54,478,739.11	133,194,666.53	(812,932.79)	-0.6%
4) Other Local Revenue		8600-8799	6,447,794.03	11,203,084.32	19,405,731.10	22,058,264.31	10,855,179.99	96.9%
5) TOTAL, REVENUES			668,120,006.06	686,663,390.02	398,268,199.86	706,591,484.16		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	304,417,819.54	308,300,704.19	174,283,948.24	313,399,584.39	(5,098,880.20)	-1.7%
2) Classified Salaries		2000-2999	92,131,627.16	103,554,832.75	51,584,741.24	102,608,002.77	946,829.98	0.9%
3) Employee Benefits		3000-3999	245,524,733.86	256,385,282.37	109,757,813.10	224,966,289.70	31,418,992.67	12.3%
4) Books and Supplies		4000-4999	26,323,240.54	40,329,455.39	4,779,238.13	42,837,260.54	(2,507,805.15)	-6.2%
5) Services and Other Operating Expenditures		5000-5999	92,388,583.95	141,913,148.56	60,660,024.80	187,381,188.09	(45,468,039.53)	-32.0%
6) Capital Outlay		6000-6999	549,098.56	12,405,672.20	5,829,242.66	15,654,616.29	(3,248,944.09)	-26.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,535.00	10,535.00	795,829.78	895,830.00	(885,295.00)	-8,403.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,457,502.00)	(2,406,587.20)	0.00	(2,487,902.70)	81,315.50	-3.4%
9) TOTAL, EXPENDITURES			759,888,136.61	860,493,043.26	407,690,837.95	885,254,869.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,768,130.55)	(173,829,653.24)	(9,422,638.09)	(178,663,384.92)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
b) Transfers Out		7600-7629	0.00	138,000.00	0.00	138,000.00	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			3,005,447.36	2,867,447.36	0.00	2,867,447.36		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,762,683.19)	(170,962,205.88)	(9,422,638.09)	(175,795,937.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	298,831,135.41	298,831,135.41		298,831,135.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,831,135.41	298,831,135.41		298,831,135.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,831,135.41	298,831,135.41		298,831,135.41		
2) Ending Balance, June 30 (E + F1e)			210,068,452.22	127,868,929.53		123,035,197.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		150,000.00		
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	98,041,468.59	52,876,320.94		45,897,646.51		
c) Committed								

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Summary - Unrestricted/Restricted
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	112,026,983.63	116,926,653.41		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	15,137,654.00		17,707,857.38		
Unassigned/Unappropriated Amount		9790	0.00	(57,071,698.82)		59,279,693.96		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	250,750,877.00	309,640,153.00	172,414,373.00	304,339,510.00	(5,300,643.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	110,402,421.00	54,561,765.00	34,549,190.00	54,627,948.00	66,183.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	660,685.00	660,685.00	330,072.65	648,732.00	(11,953.00)	-1.8%
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	95,962,615.00	95,962,615.00	54,353,291.78	99,671,094.00	3,708,479.00	3.9%
Unsecured Roll Taxes		8042	3,339,725.00	3,339,725.00	3,846,979.30	3,565,525.00	225,800.00	6.8%
Prior Years' Taxes		8043	742,967.00	742,967.00	1,338,099.86	865,861.00	122,894.00	16.5%
Supplemental Taxes		8044	4,509,791.00	4,509,791.00	595,131.26	2,949,989.00	(1,559,802.00)	-34.6%
Education Revenue Augmentation Fund (ERAF)		8045	21,094,643.00	21,094,643.00	16,114,068.16	19,974,365.00	(1,120,278.00)	-5.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,400,481.00	13,400,481.00	7,679,756.34	15,374,047.00	1,973,566.00	14.7%
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	7,473.65	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			500,864,205.00	503,912,825.00	291,228,436.00	502,017,071.00	(1,895,754.00)	-0.4%
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	(14,381,861.00)	(16,176,635.00)	(7,520,319.00)	(16,030,331.00)	146,304.00	-0.9%
Property Taxes Transfers		8097	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	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			489,170,405.00	490,424,251.00	283,866,872.00	488,674,801.00	(1,749,450.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,921,824.47	9,921,824.47	1,461,672.19	9,921,824.47	0.00	0.0%
Special Education Discretionary Grants		8182	940,266.00	1,079,686.00	139,420.00	1,075,421.00	(4,265.00)	-0.4%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	9,129,355.52	7,162,886.54	7,162,886.54	New
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	22,064,045.41	23,081,765.53	18,913,390.90	23,081,765.53	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	3,020,958.48	2,852,272.00	1,928,869.00	3,205,846.00	353,574.00	12.4%
Title III, Immigrant Student Program	4201	8290	0.00	372,018.07	186,814.86	372,018.07	0.00	0.0%
Title III, English Learner Program	4203	8290	1,010,080.67	1,617,889.67	1,186,416.00	1,617,889.67	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	4,696,257.26	7,544,955.97	2,336,447.27	7,544,955.97	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	529,284.00	0.00	529,284.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	662,753.99	4,028,759.67	5,234,471.91	8,151,861.07	4,123,101.40	102.3%
TOTAL, FEDERAL REVENUE			42,316,186.28	51,028,455.38	40,516,857.65	62,663,752.32	11,635,296.94	22.8%
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	31,206,530.00	31,206,530.00	18,340,319.00	31,206,530.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	1,636,748.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,611,097.63	10,611,097.63	4,556,470.29	10,611,097.63	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	9,160,217.35	10,114,914.35	224,436.60	9,758,110.71	(356,803.64)	-3.5%
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	822,847.33	2,308,642.29	1,586,577.96	2,308,642.29	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	429,113.79	565,642.70	170,989.60	565,642.70	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	76,330,467.39	77,575,425.09	27,963,197.66	77,119,295.94	(456,129.15)	-0.6%
TOTAL, OTHER STATE REVENUE			130,185,620.75	134,007,599.32	54,478,739.11	133,194,666.53	(812,932.79)	-0.6%
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	50,000.00	50,000.00	14,276.19	50,000.00	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	1,651,324.00	1,651,324.00	1,286,386.77	1,914,048.00	262,724.00	15.9%
Interest		8660	1,250,000.00	1,250,000.00	10,804,332.43	8,874,591.96	7,624,591.96	610.0%
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	813,851.00	813,851.00	18,751.96	813,851.00	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	2,682,619.03	7,437,909.32	7,281,983.75	10,405,773.35	2,967,864.03	39.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
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%

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Description	Resource Codes	Object Codes	Original Budget (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 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			6,447,794.03	11,203,084.32	19,405,731.10	22,058,264.31	10,855,179.99	96.9%
TOTAL, REVENUES			668,120,006.06	686,663,390.02	398,268,199.86	706,591,484.16	19,928,094.14	2.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	227,596,428.85	227,464,298.33	130,837,511.02	234,966,785.91	(7,502,487.58)	-3.3%
Certificated Pupil Support Salaries		1200	29,923,102.00	30,737,155.94	16,842,155.91	31,274,620.33	(537,464.39)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	27,160,611.84	28,620,174.58	17,249,573.22	28,315,299.26	304,875.32	1.1%
Other Certificated Salaries		1900	19,737,676.85	21,479,075.34	9,354,708.09	18,842,878.89	2,636,196.45	12.3%
TOTAL, CERTIFICATED SALARIES			304,417,819.54	308,300,704.19	174,283,948.24	313,399,584.39	(5,098,880.20)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,604,574.73	23,680,009.41	7,833,980.34	27,285,519.79	(3,605,510.38)	-15.2%
Classified Support Salaries		2200	31,834,479.07	33,581,170.52	18,830,178.41	31,309,541.89	2,271,628.63	6.8%
Classified Supervisors' and Administrators' Salaries		2300	14,067,817.24	14,340,587.15	8,103,490.32	14,341,414.47	(827.32)	0.0%
Clerical, Technical and Office Salaries		2400	22,523,107.68	24,566,709.42	13,691,724.56	23,308,674.11	1,258,035.31	5.1%
Other Classified Salaries		2900	6,101,648.44	7,386,356.25	3,125,367.61	6,362,852.51	1,023,503.74	13.9%
TOTAL, CLASSIFIED SALARIES			92,131,627.16	103,554,832.75	51,584,741.24	102,608,002.77	946,829.98	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	77,571,765.73	78,699,883.10	29,587,896.03	79,145,819.76	(445,936.66)	-0.6%
PERS		3201-3202	25,569,011.03	28,632,935.73	13,510,697.57	28,039,507.31	593,428.42	2.1%
OASDI/Medicare/Alternative		3301-3302	13,510,508.15	14,260,088.24	6,595,486.62	13,802,783.07	457,305.17	3.2%
Health and Welfare Benefits		3401-3402	98,704,620.74	103,070,929.77	45,975,703.93	74,981,559.05	28,089,370.72	27.3%
Unemployment Insurance		3501-3502	198,524.45	208,643.68	113,651.31	211,416.28	(2,772.60)	-1.3%
Workers' Compensation		3601-3602	5,934,382.15	6,231,888.22	3,401,278.67	6,294,939.19	(63,050.97)	-1.0%
OPEB, Allocated		3701-3702	23,987,958.01	25,231,181.72	10,543,829.73	22,439,036.46	2,792,145.26	11.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	47,963.60	49,731.91	29,269.24	51,228.58	(1,496.67)	-3.0%
TOTAL, EMPLOYEE BENEFITS			245,524,733.86	256,385,282.37	109,757,813.10	224,966,289.70	31,418,992.67	12.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,320,480.50	3,589,373.00	170,909.73	3,577,138.00	12,235.00	0.3%
Books and Other Reference Materials		4200	224,718.39	220,495.38	38,765.71	224,545.97	(4,050.59)	-1.8%
Materials and Supplies		4300	20,623,625.12	34,215,973.56	3,495,764.05	36,554,373.64	(2,338,400.08)	-6.8%
Noncapitalized Equipment		4400	2,154,416.53	2,303,613.45	1,073,798.64	2,481,202.93	(177,589.48)	-7.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,323,240.54	40,329,455.39	4,779,238.13	42,837,260.54	(2,507,805.15)	-6.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	49,792,686.38	64,220,493.64	32,311,684.22	100,931,070.89	(36,710,577.25)	-57.2%
Travel and Conferences		5200	1,934,973.29	1,288,158.20	111,600.59	1,498,035.98	(209,877.78)	-16.3%
Dues and Memberships		5300	173,272.00	196,450.00	150,592.96	191,427.21	5,022.79	2.6%
Insurance		5400-5450	30,000.00	30,525.00	1,716,779.15	30,525.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,323,818.00	12,924,440.00	7,192,282.81	12,936,882.71	(12,442.71)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,917,799.00	2,157,703.86	689,531.49	2,167,931.99	(10,228.13)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,205,155.00)	(1,169,120.55)	(21,661.89)	(1,192,059.56)	22,939.01	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	25,632,766.71	60,500,824.06	17,651,158.52	69,065,614.46	(8,564,790.40)	-14.2%
Communications		5900	1,788,423.57	1,763,674.35	858,056.95	1,751,759.41	11,914.94	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,388,583.95	141,913,148.56	60,660,024.80	187,381,188.09	(45,468,039.53)	-32.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	295,000.00	337,053.35	20,263.74	263,919.03	73,134.32	21.7%
Buildings and Improvements of Buildings		6200	83,904.00	5,875,471.91	3,940,445.50	8,541,751.16	(2,666,279.25)	-45.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,996.00	6,082,655.75	1,847,548.19	6,743,454.91	(660,799.16)	-10.9%
Equipment Replacement		6500	94,198.56	110,491.19	20,985.23	105,491.19	5,000.00	4.5%
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			549,098.56	12,405,672.20	5,829,242.66	15,654,616.29	(3,248,944.09)	-26.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	66,761.00	66,761.00	(66,761.00)	New
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	724,747.00	818,534.00	(818,534.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,535.00	10,535.00	4,321.78	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,535.00	10,535.00	795,829.78	895,830.00	(885,295.00)	-8,403.4%

2024-25 Second 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)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	.01	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,457,502.00)	(2,406,587.21)	0.00	(2,487,902.70)	81,315.49	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,457,502.00)	(2,406,587.20)	0.00	(2,487,902.70)	81,315.50	-3.4%
TOTAL, EXPENDITURES			759,888,136.61	860,493,043.26	407,690,837.95	885,254,869.08	(24,761,825.82)	-2.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	15,000.00	0.00	15,000.00	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	123,000.00	0.00	123,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	138,000.00	0.00	138,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,005,447.36	2,867,447.36	0.00	2,867,447.36	0.00	0.0%

Resource	Description	2024-25 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	3,440,078.16
6300	Lottery: Instructional Materials	1,330,164.64
6332	CA Community Schools Partnership Act - Implementation Grant	4,182,132.23
6371	CalWORKs for ROCP or Adult Education	11,331.00
6383	Golden State Pathways Program	226,055.63
6547	Special Education Early Intervention Preschool Grant	1,970,734.12
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,573,567.39
7388	SB 117 COVID-19 LEA Response Funds	196,853.26
7399	LCFF Equity Multiplier	3,060,468.00
7425	Expanded Learning Opportunities (ELO) Grant	2,315.51
7435	Learning Recovery Emergency Block Grant	5,295,608.67
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,706,145.44
9010	Other Restricted Local	9,902,192.46
Total, Restricted Balance		45,897,646.51

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,668,396.21	1,668,396.21		1,668,396.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,668,396.21	1,668,396.21		1,668,396.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,396.21	1,668,396.21		1,668,396.21		
2) Ending Balance, June 30 (E + F1e)			1,668,396.21	1,668,396.21		1,668,396.21		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	1,668,396.21
Total, Restricted Balance		1,668,396.21

Description	Resource Codes	Object Codes	Original Budget (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	20,874,241.00	20,874,241.00	10,611,652.00	20,874,241.00	0.00	0.0%
2) Federal Revenue		8100-8299	415,393.40	415,393.40	21,733.00	415,393.40	0.00	0.0%
3) Other State Revenue		8300-8599	1,506,933.37	3,982,746.00	1,195,454.37	4,175,452.94	192,706.94	4.8%
4) Other Local Revenue		8600-8799	0.00	63,300.00	696,408.06	534,870.62	471,570.62	745.0%
5) TOTAL, REVENUES			22,796,567.77	25,335,680.40	12,525,247.43	25,999,957.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,969,708.86	10,667,447.61	5,841,334.46	10,965,423.21	(297,975.60)	-2.8%
2) Classified Salaries		2000-2999	1,421,810.68	1,450,810.68	799,894.46	1,554,073.31	(103,262.63)	-7.1%
3) Employee Benefits		3000-3999	6,420,820.15	6,433,804.28	3,109,544.72	6,578,251.38	(144,447.10)	-2.2%
4) Books and Supplies		4000-4999	502,630.72	2,676,478.65	125,191.18	3,210,557.16	(534,078.51)	-20.0%
5) Services and Other Operating Expenditures		5000-5999	1,850,979.00	5,648,738.77	829,645.33	5,784,272.25	(135,533.48)	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,150.00	273,199.64	0.00	317,748.51	(44,548.87)	-16.3%
9) TOTAL, EXPENDITURES			20,174,099.41	27,150,479.63	10,705,610.15	28,410,325.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,622,468.36	(1,814,799.23)	1,819,637.28	(2,410,367.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
b) Transfers Out		7600-7629	3,473,729.00	3,473,729.00	0.00	3,473,729.00	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			(3,005,447.36)	(3,005,447.36)	0.00	(3,005,447.36)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(382,979.00)	(4,820,246.59)	1,819,637.28	(5,415,815.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,685,390.76	15,685,390.76		15,685,390.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,685,390.76	15,685,390.76		15,685,390.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,685,390.76	15,685,390.76		15,685,390.76		
2) Ending Balance, June 30 (E + F1e)			15,302,411.76	10,865,144.17		10,269,575.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,873,633.98	3,487,279.30		2,303,175.96		
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	7,532,232.78	7,532,082.78		7,966,399.58		
Fund 09 Charter School Fund	0000	9780		7,532,082.78				
Fund 09 Charter Schools	0000	9780	7,532,232.78					
Fund 09 Charter School Fund	0000	9780				7,966,399.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(103,455.00)	(154,217.91)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,589,161.00	12,589,161.00	6,956,846.00	12,589,161.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,011,890.00	4,011,890.00	1,195,924.00	4,011,890.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	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	4,273,190.00	4,273,190.00	2,458,882.00	4,273,190.00	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			20,874,241.00	20,874,241.00	10,611,652.00	20,874,241.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	415,393.40	415,393.40	0.00	415,393.40	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
3040, 3060, 3061, 3150, 3155, Every Student Succeeds Act		8290					0.00	
3182, 4037, 4124, 4126, 4127, 4128, 5630			0.00	0.00	0.00	0.00		0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	21,733.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			415,393.40	415,393.40	21,733.00	415,393.40	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,543.00	48,543.00	45,352.00	48,543.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	371,583.00	371,583.00	185,464.79	371,583.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	1,086,807.37	3,562,620.00	964,637.58	3,755,326.94	192,706.94	5.4%
TOTAL, OTHER STATE REVENUE			1,506,933.37	3,982,746.00	1,195,454.37	4,175,452.94	192,706.94	4.8%
OTHER LOCAL REVENUE								
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	602,785.00	461,570.62	461,570.62	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	63,300.00	93,623.06	73,300.00	10,000.00	15.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	63,300.00	696,408.06	534,870.62	471,570.62	745.0%
TOTAL, REVENUES			22,796,567.77	25,335,680.40	12,525,247.43	25,999,957.96		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,328,299.37	8,956,916.53	4,813,778.10	9,158,324.62	(201,408.09)	-2.2%
Certificated Pupil Support Salaries		1200	436,826.36	486,583.50	238,612.88	474,949.27	11,634.23	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,203,397.13	1,205,976.51	767,465.21	1,241,526.12	(35,549.61)	-2.9%
Other Certificated Salaries		1900	1,186.00	17,971.07	21,478.27	90,623.20	(72,652.13)	-404.3%
TOTAL, CERTIFICATED SALARIES			9,969,708.86	10,667,447.61	5,841,334.46	10,965,423.21	(297,975.60)	-2.8%
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	206,103.14	212,103.14	126,458.91	262,337.35	(50,234.21)	-23.7%
Classified Support Salaries		2200	460,648.03	460,648.03	249,025.59	483,854.15	(23,206.12)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	600,788.33	600,788.33	335,136.51	618,025.08	(17,236.75)	-2.9%
Other Classified Salaries		2900	154,271.18	177,271.18	89,273.45	189,856.73	(12,585.55)	-7.1%
TOTAL, CLASSIFIED SALARIES			1,421,810.68	1,450,810.68	799,894.46	1,554,073.31	(103,262.63)	-7.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,273,135.23	2,280,633.69	956,132.89	2,330,741.64	(50,107.95)	-2.2%
PERS		3201-3202	354,580.44	354,580.44	195,063.59	370,141.87	(15,561.43)	-4.4%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	316,772.69	317,401.01	152,579.41	328,273.22	(10,872.21)	-3.4%
Unemployment Insurance		3401-3402	2,642,207.28	2,646,352.99	1,377,253.20	2,689,097.23	(42,744.24)	-1.6%
Workers' Compensation		3501-3502	5,499.89	5,521.53	3,305.80	6,106.19	(584.66)	-10.6%
OPEB, Allocated		3601-3602	166,576.55	167,225.39	99,619.00	175,867.37	(8,641.98)	-5.2%
OPEB, Active Employees		3701-3702	661,089.27	661,089.27	324,748.76	676,775.40	(15,686.13)	-2.4%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	958.80	999.96	842.07	1,248.46	(248.50)	-24.9%
TOTAL, EMPLOYEE BENEFITS			6,420,820.15	6,433,804.28	3,109,544.72	6,578,251.38	(144,447.10)	-2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,704.00	49,364.36	38,564.91	46,999.59	2,364.77	4.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	1,200.00	(1,200.00)	New
Materials and Supplies		4300	485,926.72	2,606,714.29	50,127.55	3,111,704.15	(504,989.86)	-19.4%
Noncapitalized Equipment		4400	0.00	20,400.00	36,498.72	50,653.42	(30,253.42)	-148.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			502,630.72	2,676,478.65	125,191.18	3,210,557.16	(534,078.51)	-20.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	877,259.89	300,165.84	1,161,708.89	(284,449.00)	-32.4%
Travel and Conferences		5200	8,730.00	18,049.00	2,202.80	19,849.00	(1,800.00)	-10.0%
Dues and Memberships		5300	0.00	0.00	975.00	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	645,743.00	645,743.00	268,163.97	645,743.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,541.00	11,841.00	2,648.92	21,706.59	(9,865.59)	-83.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,123,660.00	1,109,403.08	16,937.93	1,114,943.89	(5,540.81)	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	55,443.00	2,975,880.80	238,070.34	2,810,591.88	165,288.92	5.6%
Communications		5900	8,862.00	10,562.00	480.53	9,729.00	833.00	7.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,850,979.00	5,648,738.77	829,645.33	5,784,272.25	(135,533.48)	-2.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 (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%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	8,150.00	273,199.64	0.00	317,748.51	(44,548.87)	-16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,150.00	273,199.64	0.00	317,748.51	(44,548.87)	-16.3%
TOTAL, EXPENDITURES			20,174,099.41	27,150,479.63	10,705,610.15	28,410,325.82		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	3,473,729.00	3,473,729.00	0.00	3,473,729.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,473,729.00	3,473,729.00	0.00	3,473,729.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,005,447.36)	(3,005,447.36)	0.00	(3,005,447.36)		

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,149,501.65
6300	Lottery: Instructional Materials	566,649.85
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	236,395.00
7311	Classified School Employee Professional Development Block Grant	5,567.00
7339	Dual Enrollment Opportunities	225,000.00
7388	SB 117 COVID-19 LEA Response Funds	577.11
7425	Expanded Learning Opportunities (ELO) Grant	35,921.19
7435	Learning Recovery Emergency Block Grant	64,715.71
7810	Other Restricted State	17,258.00
9010	Other Restricted Local	1,590.45
Total, Restricted Balance		2,303,175.96

Description	Resource Codes	Object Codes	Original Budget (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	1,533,477.23	1,761,364.51	636,528.34	1,741,824.23	(19,540.28)	-1.1%
3) Other State Revenue		8300-8599	2,138,928.28	2,128,841.00	1,309,577.00	2,852,129.17	723,288.17	34.0%
4) Other Local Revenue		8600-8799	3,014,201.09	3,180,349.70	1,225,467.99	3,184,315.38	3,965.68	0.1%
5) TOTAL, REVENUES			6,686,606.60	7,070,555.21	3,171,573.33	7,778,268.78		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,554,692.94	1,608,749.94	1,184,854.04	1,646,454.46	(37,704.52)	-2.3%
2) Classified Salaries		2000-2999	1,745,143.08	1,741,746.01	979,056.59	1,740,087.96	1,658.05	0.1%
3) Employee Benefits		3000-3999	2,371,540.63	2,297,544.00	1,268,680.30	2,330,199.00	(32,655.00)	-1.4%
4) Books and Supplies		4000-4999	505,447.62	835,644.48	24,053.76	704,347.96	131,296.52	15.7%
5) Services and Other Operating Expenditures		5000-5999	342,354.00	587,075.98	208,331.09	1,364,822.98	(777,747.00)	-132.5%
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	102,754.00	193,389.47	0.00	188,890.66	4,498.81	2.3%
9) TOTAL, EXPENDITURES			6,621,932.27	7,264,149.88	3,664,975.78	7,974,803.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,674.33	(193,594.67)	(493,402.45)	(196,534.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	123,000.00	0.00	123,000.00	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	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	123,000.00	0.00	123,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,674.33	(70,594.67)	(493,402.45)	(73,534.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	167,168.40	167,168.40		167,168.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,168.40	167,168.40		167,168.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,168.40	167,168.40		167,168.40		
2) Ending Balance, June 30 (E + F1e)			231,842.73	96,573.73		93,634.16		
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	231,842.73	96,573.73		93,634.16		
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		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	491,350.16	624,902.00	184,815.69	624,902.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,042,127.07	1,136,462.51	451,712.65	1,116,922.23	(19,540.28)	-1.7%
TOTAL, FEDERAL REVENUE			1,533,477.23	1,761,364.51	636,528.34	1,741,824.23	(19,540.28)	-1.1%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,693,506.28	1,615,561.00	807,781.00	1,615,561.00	0.00	0.0%
All Other State Revenue	All Other	8590	445,422.00	513,280.00	501,796.00	1,236,568.17	723,288.17	140.9%
TOTAL, OTHER STATE REVENUE			2,138,928.28	2,128,841.00	1,309,577.00	2,852,129.17	723,288.17	34.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(56,395.00)	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	1,176,712.00	1,176,712.00	285,620.66	1,179,082.00	2,370.00	0.2%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,837,489.09	2,003,637.70	996,242.33	2,005,233.38	1,595.68	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,014,201.09	3,180,349.70	1,225,467.99	3,184,315.38	3,965.68	0.1%
TOTAL, REVENUES			6,686,606.60	7,070,555.21	3,171,573.33	7,778,268.78		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,281,214.86	1,335,271.86	929,160.66	1,363,168.28	(27,896.42)	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	273,478.08	273,478.08	255,693.38	283,286.18	(9,808.10)	-3.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,554,692.94	1,608,749.94	1,184,854.04	1,646,454.46	(37,704.52)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	226,903.68	226,903.68	130,609.04	232,072.89	(5,169.21)	-2.3%
Classified Support Salaries		2200	635,016.19	635,016.19	383,054.35	654,092.36	(19,076.17)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	230,042.30	230,042.30	123,137.63	230,780.68	(738.38)	-0.3%
Clerical, Technical and Office Salaries		2400	551,350.91	565,296.50	321,169.04	570,311.16	(5,014.66)	-0.9%
Other Classified Salaries		2900	101,830.00	84,487.34	21,086.53	52,830.87	31,656.47	37.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			1,745,143.08	1,741,746.01	979,056.59	1,740,087.96	1,658.05	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	364,320.09	364,320.69	164,697.90	346,318.94	18,001.75	4.9%
PERS		3201-3202	470,248.47	466,168.18	263,160.60	469,695.92	(3,527.74)	-0.8%
OASDI/Medicare/Alternative		3301-3302	156,255.38	159,096.28	90,837.41	162,812.28	(3,716.00)	-2.3%
Health and Welfare Benefits		3401-3402	1,070,827.74	999,461.60	574,593.28	1,043,397.23	(43,935.63)	-4.4%
Unemployment Insurance		3501-3502	1,606.84	1,600.78	1,176.07	1,937.54	(336.76)	-21.0%
Workers' Compensation		3601-3602	48,393.31	48,630.70	32,232.29	55,583.34	(6,952.64)	-14.3%
OPEB, Allocated		3701-3702	259,506.00	257,876.92	141,685.70	249,898.13	7,978.79	3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	382.80	388.85	297.05	555.62	(166.77)	-42.9%
TOTAL, EMPLOYEE BENEFITS			2,371,540.63	2,297,544.00	1,268,680.30	2,330,199.00	(32,655.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	505,447.62	672,148.82	13,363.90	535,901.04	136,247.78	20.3%
Noncapitalized Equipment		4400	0.00	163,495.66	10,689.86	168,446.92	(4,951.26)	-3.0%
TOTAL, BOOKS AND SUPPLIES			505,447.62	835,644.48	24,053.76	704,347.96	131,296.52	15.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	673,288.17	(673,288.17)	New
Travel and Conferences		5200	0.00	18,120.00	641.22	16,295.80	1,824.20	10.1%
Dues and Memberships		5300	0.00	1,230.00	1,230.00	1,230.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	127,054.00	117,054.00	157,776.18	117,054.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,000.00	12,127.18	1,603.10	13,730.28	(1,603.10)	-13.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	27.98	28.00	(28.00)	New
Professional/Consulting Services and								
Operating Expenditures		5800	193,300.00	438,544.80	47,052.61	543,196.73	(104,651.93)	-23.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,354.00	587,075.98	208,331.09	1,364,822.98	(777,747.00)	-132.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	102,754.00	193,389.47	0.00	188,890.66	4,498.81	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,754.00	193,389.47	0.00	188,890.66	4,498.81	2.3%
TOTAL, EXPENDITURES			6,621,932.27	7,264,149.88	3,664,975.78	7,974,803.02		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	123,000.00	0.00	123,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	123,000.00	0.00	123,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	123,000.00	0.00	123,000.00		

Resource	Description	2024-25 Projected Totals
5810	Other Restricted Federal	64,674.33
6391	Adult Education Program	3,050.70
7810	Other Restricted State	563.70
9010	Other Restricted Local	25,345.43
Total, Restricted Balance		93,634.16

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,505,656.00	9,728,597.00	2,703,695.70	9,833,487.76	104,890.76	1.1%
3) Other State Revenue		8300-8599	10,135,190.97	10,629,446.14	5,813,903.72	10,643,815.14	14,369.00	0.1%
4) Other Local Revenue		8600-8799	298,901.34	298,901.34	1,498,813.73	1,550,916.17	1,252,014.83	418.9%
5) TOTAL, REVENUES			18,939,748.31	20,656,944.48	10,016,413.15	22,028,219.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,332,806.28	5,334,406.10	2,910,463.86	5,550,448.64	(216,042.54)	-4.0%
2) Classified Salaries		2000-2999	3,364,444.50	3,366,627.55	1,599,701.28	3,240,609.90	126,017.65	3.7%
3) Employee Benefits		3000-3999	6,411,388.48	6,416,216.47	3,182,885.90	6,428,641.21	(12,424.74)	-0.2%
4) Books and Supplies		4000-4999	2,780,928.48	5,019,939.74	96,113.60	4,976,980.60	42,959.14	0.9%
5) Services and Other Operating Expenditures		5000-5999	380,582.57	390,872.57	74,215.96	479,316.42	(88,443.85)	-22.6%
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	669,598.00	866,748.72	0.00	893,586.41	(26,837.69)	-3.1%
9) TOTAL, EXPENDITURES			18,939,748.31	21,394,811.15	7,863,380.60	21,569,583.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(737,866.67)	2,153,032.55	458,635.89		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	15,000.00	0.00	15,000.00	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	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,000.00	0.00	15,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(722,866.67)	2,153,032.55	473,635.89		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,561,647.42	3,561,647.42		3,561,647.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,647.42	3,561,647.42		3,561,647.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,561,647.42	3,561,647.42		3,561,647.42		
2) Ending Balance, June 30 (E + F1e)			3,561,647.42	2,838,780.75		4,035,283.31		
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	3,205,660.93	2,487,962.93		3,634,964.34		
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	355,986.49	350,817.82		400,318.97		
Fund 12 Child Development Fund	0000	9780		350,817.82				
Fund 12 Child Development Fund	0000	9780	355,986.49					
Fund 12 Child Development Fund	0000	9780				400,318.97		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,505,656.00	9,728,597.00	2,703,695.70	9,833,487.76	104,890.76	1.1%
TOTAL, FEDERAL REVENUE			8,505,656.00	9,728,597.00	2,703,695.70	9,833,487.76	104,890.76	1.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,525,217.00	7,883,698.17	4,640,105.00	7,883,698.17	0.00	0.0%
All Other State Revenue	All Other	8590	2,609,973.97	2,745,747.97	1,173,798.72	2,760,116.97	14,369.00	0.5%
TOTAL, OTHER STATE REVENUE			10,135,190.97	10,629,446.14	5,813,903.72	10,643,815.14	14,369.00	0.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	84,029.00	52,110.00	52,110.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	214,901.34	214,901.34	438,278.72	438,988.32	224,086.98	104.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	84,000.00	84,000.00	976,506.01	1,059,817.85	975,817.85	1,161.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			298,901.34	298,901.34	1,498,813.73	1,550,916.17	1,252,014.83	418.9%
TOTAL, REVENUES			18,939,748.31	20,656,944.48	10,016,413.15	22,028,219.07		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,235,052.05	4,235,052.05	2,312,235.97	4,457,212.19	(222,160.14)	-5.2%
Certificated Pupil Support Salaries		1200	427,937.89	428,846.62	229,342.63	457,204.09	(28,357.47)	-6.6%
Certificated Supervisors' and Administrators' Salaries		1300	663,586.34	664,277.43	362,014.95	628,788.49	35,488.94	5.3%
Other Certificated Salaries		1900	6,230.00	6,230.00	6,870.31	7,243.87	(1,013.87)	-16.3%
TOTAL, CERTIFICATED SALARIES			5,332,806.28	5,334,406.10	2,910,463.86	5,550,448.64	(216,042.54)	-4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,478,181.06	1,478,626.74	621,665.97	1,382,819.49	95,807.25	6.5%
Classified Support Salaries		2200	1,064,033.49	1,064,946.70	524,653.16	1,060,123.58	4,823.12	0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	633,138.00	633,962.16	353,232.38	633,049.22	912.94	0.1%
Other Classified Salaries		2900	189,091.95	189,091.95	100,149.77	164,617.61	24,474.34	12.9%
TOTAL, CLASSIFIED SALARIES			3,364,444.50	3,366,627.55	1,599,701.28	3,240,609.90	126,017.65	3.7%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	1,092,381.18	1,092,534.94	403,696.12	1,125,565.95	(33,031.01)	-3.0%
PERS		3201-3202	1,092,188.60	1,093,297.13	564,928.88	1,066,981.37	26,315.76	2.4%
OASDI/Medicare/Alternative		3301-3302	418,746.38	418,959.86	201,297.25	407,299.59	11,660.27	2.8%
Health and Welfare Benefits		3401-3402	2,997,841.86	3,001,105.99	1,603,940.38	3,024,546.76	(23,440.77)	-0.8%
Unemployment Insurance		3501-3502	4,343.34	4,344.90	2,223.10	4,388.21	(43.31)	-1.0%
Workers' Compensation		3601-3602	130,451.92	130,501.99	67,662.74	131,898.57	(1,396.58)	-1.1%
OPEB, Allocated		3701-3702	674,454.00	674,487.62	338,587.33	667,009.95	7,477.67	1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	981.20	984.04	550.10	950.81	33.23	3.4%
TOTAL, EMPLOYEE BENEFITS			6,411,388.48	6,416,216.47	3,182,885.90	6,428,641.21	(12,424.74)	-0.2%
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	2,744,965.48	4,983,526.74	75,650.75	4,939,023.02	44,503.72	0.9%
Noncapitalized Equipment		4400	35,963.00	36,413.00	20,462.85	37,957.58	(1,544.58)	-4.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,780,928.48	5,019,939.74	96,113.60	4,976,980.60	42,959.14	0.9%
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	73,043.43	100,443.43	4,940.13	195,951.47	(95,508.04)	-95.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,000.00	102,600.00	25,338.59	102,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,520.00	30,020.00	0.00	27,400.00	2,620.00	8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,075.00	51,075.00	23,552.27	47,295.56	3,779.44	7.4%
Professional/Consulting Services and								
Operating Expenditures		5800	212,944.14	105,734.14	20,384.97	105,069.39	664.75	0.6%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			380,582.57	390,872.57	74,215.96	479,316.42	(88,443.85)	-22.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (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 Indirect Costs - Interfund		7350	669,598.00	866,748.72	0.00	893,586.41	(26,837.69)	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			669,598.00	866,748.72	0.00	893,586.41	(26,837.69)	-3.1%
TOTAL, EXPENDITURES			18,939,748.31	21,394,811.15	7,863,380.60	21,569,583.18		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	15,000.00	0.00	15,000.00	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	15,000.00	0.00	15,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	15,000.00	0.00	15,000.00		

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	19,411.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	195,596.17
5066	Early Education: ARP California State Preschool Program - Rate Supplements	505,160.05
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	71,909.05
6130	Early Education: Center-Based Reserve Account	119,896.08
7810	Other Restricted State	1,575,990.00
9010	Other Restricted Local	1,147,001.41
Total, Restricted Balance		3,634,964.34

Description	Resource Codes	Object Codes	Original Budget (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	38,392,286.72	38,522,928.37	8,718,599.50	38,528,742.37	5,814.00	0.0%
3) Other State Revenue		8300-8599	0.00	150,000.00	3,026,163.93	1,123,878.78	973,878.78	649.3%
4) Other Local Revenue		8600-8799	0.00	0.00	581,889.33	262,578.51	262,578.51	New
5) TOTAL, REVENUES			38,392,286.72	38,672,928.37	12,326,652.76	39,915,199.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,078,717.91	12,078,717.91	7,319,531.15	12,705,704.16	(626,986.25)	-5.2%
3) Employee Benefits		3000-3999	9,365,297.28	9,365,297.28	4,884,389.28	9,039,814.97	325,482.31	3.5%
4) Books and Supplies		4000-4999	15,072,851.53	16,418,589.07	8,840,301.76	17,019,955.48	(601,366.41)	-3.7%
5) Services and Other Operating Expenditures		5000-5999	976,920.00	969,837.41	571,480.77	1,144,766.42	(174,929.01)	-18.0%
6) Capital Outlay		6000-6999	220,000.00	514,495.05	124,790.34	541,271.19	(26,776.14)	-5.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	677,000.00	1,073,249.40	0.00	1,087,677.12	(14,427.72)	-1.3%
9) TOTAL, EXPENDITURES			38,390,786.72	40,420,186.12	21,740,493.30	41,539,189.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	(1,747,257.75)	(9,413,840.54)	(1,623,989.68)		
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)			1,500.00	(1,747,257.75)	(9,413,840.54)	(1,623,989.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,811,123.02	16,811,123.02		16,811,123.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,811,123.02	16,811,123.02		16,811,123.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,811,123.02	16,811,123.02		16,811,123.02		
2) Ending Balance, June 30 (E + F1e)			16,812,623.02	15,063,865.27		15,187,133.34		
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	16,512,272.46	14,763,514.71		14,886,782.78		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	300,350.56	300,350.56		300,350.56		
Fund 13 Cafeteria Fund	0000	9780		300,350.56				
Fund 13 Cafeteria Fund	0000	9780	300,350.56					
Fund 13 Cafeteria Fund	0000	9780				300,350.56		
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	38,392,286.72	38,426,947.37	8,626,402.60	38,426,947.37	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	95,981.00	92,196.90	101,795.00	5,814.00	6.1%
TOTAL, FEDERAL REVENUE			38,392,286.72	38,522,928.37	8,718,599.50	38,528,742.37	5,814.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	150,000.00	2,768,269.20	150,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	257,894.73	973,878.78	973,878.78	New
TOTAL, OTHER STATE REVENUE			0.00	150,000.00	3,026,163.93	1,123,878.78	973,878.78	649.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	21,186.25	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	269,511.00	235,906.67	235,906.67	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	291,192.08	26,671.84	26,671.84	New
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	581,889.33	262,578.51	262,578.51	New
TOTAL, REVENUES			38,392,286.72	38,672,928.37	12,326,652.76	39,915,199.66		
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	10,372,767.20	10,372,767.20	6,326,593.82	10,979,009.79	(606,242.59)	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	904,406.96	904,406.96	607,519.00	1,031,134.41	(126,727.45)	-14.0%
Clerical, Technical and Office Salaries		2400	801,543.75	801,543.75	385,223.96	695,365.59	106,178.16	13.2%
Other Classified Salaries		2900	0.00	0.00	194.37	194.37	(194.37)	New
TOTAL, CLASSIFIED SALARIES			12,078,717.91	12,078,717.91	7,319,531.15	12,705,704.16	(626,986.25)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,723,391.41	2,723,391.41	1,453,543.68	2,616,377.29	107,014.12	3.9%
OASDI/Medicare/Alternative		3301-3302	898,440.26	898,440.26	532,615.45	941,109.00	(42,668.74)	-4.7%
Health and Welfare Benefits		3401-3402	4,537,320.25	4,537,320.25	2,309,046.95	4,364,040.96	173,279.29	3.8%
Unemployment Insurance		3501-3502	6,029.98	6,029.98	3,594.12	6,612.08	(582.10)	-9.7%
Workers' Compensation		3601-3602	181,180.72	181,180.72	109,761.60	199,831.24	(18,650.52)	-10.3%
OPEB, Allocated		3701-3702	1,017,742.85	1,017,742.85	474,838.59	910,093.10	107,649.75	10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,191.81	1,191.81	988.89	1,751.30	(559.49)	-46.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			9,365,297.28	9,365,297.28	4,884,389.28	9,039,814.97	325,482.31	3.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,527,187.31	1,410,187.31	620,720.11	1,332,050.64	78,136.67	5.5%
Noncapitalized Equipment		4400	270,000.00	171,485.95	34,501.85	91,485.95	80,000.00	46.7%
Food		4700	13,275,664.22	14,836,915.81	8,185,079.80	15,596,418.89	(759,503.08)	-5.1%
TOTAL, BOOKS AND SUPPLIES			15,072,851.53	16,418,589.07	8,840,301.76	17,019,955.48	(601,366.41)	-3.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,500.00	57,850.00	17,850.00	57,850.00	0.00	0.0%
Travel and Conferences		5200	29,000.00	29,000.00	5,906.95	29,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,000.00	20,000.00	11,725.71	20,717.68	(717.68)	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,000.00	255,000.00	133,858.16	265,000.00	(10,000.00)	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,420.00	21,342.47	3,993.12	42,284.71	(20,942.24)	-98.1%
Professional/Consulting Services and Operating Expenditures		5800	690,000.00	581,644.94	396,946.83	724,914.03	(143,269.09)	-24.6%
Communications		5900	5,000.00	5,000.00	1,200.00	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			976,920.00	969,837.41	571,480.77	1,144,766.42	(174,929.01)	-18.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment		6400	200,000.00	494,495.05	124,790.34	521,271.19	(26,776.14)	-5.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			220,000.00	514,495.05	124,790.34	541,271.19	(26,776.14)	-5.2%
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	677,000.00	1,073,249.40	0.00	1,087,677.12	(14,427.72)	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			677,000.00	1,073,249.40	0.00	1,087,677.12	(14,427.72)	-1.3%
TOTAL, EXPENDITURES			38,390,786.72	40,420,186.12	21,740,493.30	41,539,189.34		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

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

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,837,944.55
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	4,079,920.92
5330	Child Nutrition: Summer Food Service Program Operations	7,968,917.31
Total, Restricted Balance		14,886,782.78

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (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	8,389,309.16	294,865,678.96	294,865,678.96	New
5) TOTAL, REVENUES			0.00	0.00	8,389,309.16	294,865,678.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,026,999.92	1,030,631.10	430,304.36	1,149,673.10	(119,042.00)	-11.6%
3) Employee Benefits		3000-3999	635,245.94	636,478.47	258,306.83	705,714.37	(69,235.90)	-10.9%
4) Books and Supplies		4000-4999	0.00	4,412,877.11	4,449,262.54	5,682,340.06	(1,269,462.95)	-28.8%
5) Services and Other Operating Expenditures		5000-5999	1,650,000.00	2,711,041.25	778,395.10	2,844,835.09	(133,793.84)	-4.9%
6) Capital Outlay		6000-6999	89,245,704.59	449,057,175.64	124,475,912.89	577,295,905.31	(128,238,729.67)	-28.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			92,557,950.45	457,848,203.57	130,392,181.72	587,678,467.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(92,557,950.45)	(457,848,203.57)	(122,002,872.56)	(292,812,788.97)		
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)			(92,557,950.45)	(457,848,203.57)	(122,002,872.56)	(292,812,788.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	457,848,203.57	457,848,203.57		457,848,203.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,848,203.57	457,848,203.57		457,848,203.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,848,203.57	457,848,203.57		457,848,203.57		
2) Ending Balance, June 30 (E + F1e)			365,290,253.12	0.00		165,035,414.60		
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		9740	365,290,253.12	0.00		165,035,414.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	8,365,981.79	294,865,678.96	294,865,678.96	New
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	23,327.37	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	8,389,309.16	294,865,678.96	294,865,678.96	New
TOTAL, REVENUES			0.00	0.00	8,389,309.16	294,865,678.96		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	41,868.00	41,868.00	1,929.46	41,868.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	471,299.20	472,943.80	205,393.16	576,397.80	(103,454.00)	-21.9%
Clerical, Technical and Office Salaries		2400	513,832.72	515,819.30	221,798.35	531,407.30	(15,588.00)	-3.0%
Other Classified Salaries		2900	0.00	0.00	1,183.39	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,026,999.92	1,030,631.10	430,304.36	1,149,673.10	(119,042.00)	-11.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	277,016.96	277,969.20	112,980.90	310,170.70	(32,201.50)	-11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	76,349.13	76,513.39	30,643.65	85,619.89	(9,106.50)	-11.9%
Unemployment Insurance		3401-3402	214,093.35	214,114.80	87,635.39	235,422.00	(21,307.20)	-10.0%
Workers' Compensation		3501-3502	511.58	513.33	214.01	760.48	(247.15)	-48.1%
OPEB, Allocated		3601-3602	15,405.15	15,456.68	6,454.81	17,030.28	(1,573.60)	-10.2%
OPEB, Active Employees		3701-3702	51,408.00	51,408.00	20,093.34	56,196.00	(4,788.00)	-9.3%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	461.77	503.07	284.73	515.02	(11.95)	-2.4%
			635,245.94	636,478.47	258,306.83	705,714.37	(69,235.90)	-10.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,392,274.50	2,897,949.93	3,254,984.97	(862,710.47)	-36.1%
Noncapitalized Equipment		4400	0.00	2,020,602.61	1,551,312.61	2,427,355.09	(406,752.48)	-20.1%
TOTAL, BOOKS AND SUPPLIES			0.00	4,412,877.11	4,449,262.54	5,682,340.06	(1,269,462.95)	-28.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	504,587.20	146,170.53	506,595.22	(2,008.02)	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,650,000.00	2,206,454.05	632,224.57	2,338,239.87	(131,785.82)	-6.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,650,000.00	2,711,041.25	778,395.10	2,844,835.09	(133,793.84)	-4.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	21,594,185.95	21,277,545.26	37,498,591.43	(15,904,405.48)	-73.7%
Buildings and Improvements of Buildings		6200	89,245,704.59	427,198,773.69	102,832,543.18	539,511,305.05	(112,312,531.36)	-26.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	223,500.00	347,104.45	267,288.83	(43,788.83)	-19.6%
Equipment Replacement		6500	0.00	40,716.00	18,720.00	18,720.00	21,996.00	54.0%
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			89,245,704.59	449,057,175.64	124,475,912.89	577,295,905.31	(128,238,729.67)	-28.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			92,557,950.45	457,848,203.57	130,392,181.72	587,678,467.93		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	165,035,414.60
Total, Restricted Balance		165,035,414.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,880,000.00	3,880,000.00	5,060,625.65	4,393,861.66	513,861.66	13.2%
5) TOTAL, REVENUES			3,880,000.00	3,880,000.00	5,060,625.65	4,393,861.66		
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	40,000.00	40,000.00	31,927.35	65,000.00	(25,000.00)	-62.5%
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	4,148,114.00	4,164,474.00	(4,164,474.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,000.00	40,000.00	4,180,041.35	4,229,474.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,840,000.00	3,840,000.00	880,584.30	164,387.66		
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)			3,840,000.00	3,840,000.00	880,584.30	164,387.66		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,852,822.94	30,852,822.94		30,852,822.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,852,822.94	30,852,822.94		30,852,822.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,852,822.94	30,852,822.94		30,852,822.94		
2) Ending Balance, June 30 (E + F1e)			34,692,822.94	34,692,822.94		31,017,210.60		
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		9740	34,692,822.94	34,692,822.94		31,017,210.60		
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	1,600,000.00	1,600,000.00	2,212,206.15	1,600,000.00	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	30,000.00	30,000.00	955,771.00	543,861.66	513,861.66	1,712.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,250,000.00	2,250,000.00	1,892,648.50	2,250,000.00	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			3,880,000.00	3,880,000.00	5,060,625.65	4,393,861.66	513,861.66	13.2%
TOTAL, REVENUES			3,880,000.00	3,880,000.00	5,060,625.65	4,393,861.66		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	31,927.35	65,000.00	(25,000.00)	-62.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	31,927.35	65,000.00	(25,000.00)	-62.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	1,123,114.00	1,139,474.00	(1,139,474.00)	New
Other Debt Service - Principal		7439	0.00	0.00	3,025,000.00	3,025,000.00	(3,025,000.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	4,148,114.00	4,164,474.00	(4,164,474.00)	New
TOTAL, EXPENDITURES			40,000.00	40,000.00	4,180,041.35	4,229,474.00		
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								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	31,017,210.60
Total, Restricted Balance		31,017,210.60

Description	Resource Codes	Object Codes	Original Budget (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	(996.00)	4,181.00	4,181.00	New
5) TOTAL, REVENUES			0.00	0.00	(996.00)	4,181.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(996.00)	4,181.00		
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	(996.00)	4,181.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,237.00	3,237.00		3,237.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,237.00	3,237.00		3,237.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,237.00	3,237.00		3,237.00		
2) Ending Balance, June 30 (E + F1e)			3,237.00	3,237.00		7,418.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,237.00	3,237.00		7,418.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(996.00)	4,181.00	4,181.00	New
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	(996.00)	4,181.00	4,181.00	New
TOTAL, REVENUES			0.00	0.00	(996.00)	4,181.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	7,418.00
Total, Restricted Balance		7,418.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,197,364.00	2,197,364.00	1,242,157.29	2,221,302.54	23,938.54	1.1%
5) TOTAL, REVENUES			2,197,364.00	2,197,364.00	1,242,157.29	2,221,302.54		
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	2,197,364.00	2,197,364.00	1,074,250.00	2,197,364.00	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			2,197,364.00	2,197,364.00	1,074,250.00	2,197,364.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	167,907.29	23,938.54		
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	167,907.29	23,938.54		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,710,750.44	2,710,750.44		2,710,750.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,710,750.44	2,710,750.44		2,710,750.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,710,750.44	2,710,750.44		2,710,750.44		
2) Ending Balance, June 30 (E + F1e)			2,710,750.44	2,710,750.44		2,734,688.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,710,750.44	2,710,750.44		2,734,688.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
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	2,197,364.00	2,197,364.00	1,180,233.29	2,197,364.00	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	61,924.00	23,938.54	23,938.54	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,197,364.00	2,197,364.00	1,242,157.29	2,221,302.54	23,938.54	1.1%
TOTAL, REVENUES			2,197,364.00	2,197,364.00	1,242,157.29	2,221,302.54		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,197,364.00	2,197,364.00	1,074,250.00	2,197,364.00	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)			2,197,364.00	2,197,364.00	1,074,250.00	2,197,364.00	0.00	0.0%
TOTAL, EXPENDITURES			2,197,364.00	2,197,364.00	1,074,250.00	2,197,364.00		
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								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	2,734,688.98
Total, Restricted Balance		2,734,688.98

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,430,000.00	38,430,000.00	0.00	39,986,513.99	1,556,513.99	4.1%
5) TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	40,317,513.99		
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	38,111,177.00	38,111,177.00	0.00	38,111,177.00	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			38,111,177.00	38,111,177.00	0.00	38,111,177.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			649,823.00	649,823.00	0.00	2,206,336.99		
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)			649,823.00	649,823.00	0.00	2,206,336.99		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,064,933.26	48,064,933.26		48,064,933.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,064,933.26	48,064,933.26		48,064,933.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,064,933.26	48,064,933.26		48,064,933.26		
2) Ending Balance, June 30 (E + F1e)			48,714,756.26	48,714,756.26		50,271,270.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
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	48,714,756.26	48,714,756.26		50,271,270.25		
Fund 51 Bond and Interest	0000	9780		48,714,756.26				
Fund Bond and Interest	0000	9780	48,714,756.26					
Bond Interest and Redemption Fund	0000	9780				50,271,270.25		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	29,050,000.00	29,050,000.00	0.00	29,050,000.00	0.00	0.0%
Unsecured Roll		8612	1,440,000.00	1,440,000.00	0.00	1,440,000.00	0.00	0.0%
Prior Years' Taxes		8613	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Supplemental Taxes		8614	1,280,000.00	1,280,000.00	0.00	1,280,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.00	2,806,513.99	1,556,513.99	124.5%
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	2,900,000.00	2,900,000.00	0.00	2,900,000.00	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			38,430,000.00	38,430,000.00	0.00	39,986,513.99	1,556,513.99	4.1%
TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	40,317,513.99		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	18,861,177.00	18,861,177.00	0.00	18,861,177.00	0.00	0.0%
Other Debt Service - Principal		7439	19,250,000.00	19,250,000.00	0.00	19,250,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,111,177.00	38,111,177.00	0.00	38,111,177.00	0.00	0.0%
TOTAL, EXPENDITURES			38,111,177.00	38,111,177.00	0.00	38,111,177.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

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

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education’s Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services. .

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,806.00	33,596.53	33,596.53	New
5) TOTAL, REVENUES			0.00	0.00	1,806.00	33,596.53		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	12,862.79	14,354.58	(14,354.58)	New
3) Employee Benefits		3000-3999	0.00	0.00	3,249.54	3,789.54	(3,789.54)	New
4) Books and Supplies		4000-4999	0.00	24,700.00	10,567.16	20,186.58	4,513.42	18.3%
5) Services and Other Operating Expenses		5000-5999	0.00	(24,700.00)	(24,719.07)	(5,280.84)	(19,419.16)	78.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	1,960.42	33,049.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(154.42)	546.67		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(154.42)	546.67		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	45,446.09	45,446.09		45,446.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,446.09	45,446.09		45,446.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,446.09	45,446.09		45,446.09		
2) Ending Net Position, June 30 (E + F1e)			45,446.09	45,446.09		45,992.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	438.00	438.00		438.00		
b) Restricted Net Position		9797	45,011.09	45,011.09		45,557.76		
c) Unrestricted Net Position		9790	(3.00)	(3.00)		(3.00)		
FEDERAL REVENUE								
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%
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								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,328.00	1,546.67	1,546.67	New
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	478.00	32,049.86	32,049.86	New
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,806.00	33,596.53	33,596.53	New
TOTAL, REVENUES			0.00	0.00	1,806.00	33,596.53		
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	0.00	0.00	12,670.17	14,161.96	(14,161.96)	New
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	192.62	192.62	(192.62)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	12,862.79	14,354.58	(14,354.58)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	2,068.42	2,471.42	(2,471.42)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	965.55	1,079.55	(1,079.55)	New
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	22.65	23.65	(23.65)	New
Workers' Compensation		3601-3602	0.00	0.00	192.92	214.92	(214.92)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	3,249.54	3,789.54	(3,789.54)	New
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	4,700.00	2,154.08	2,960.92	1,739.08	37.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	20,000.00	8,413.08	17,225.66	2,774.34	13.9%
TOTAL, BOOKS AND SUPPLIES			0.00	24,700.00	10,567.16	20,186.58	4,513.42	18.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(24,700.00)	(32,252.60)	(24,492.60)	(207.40)	0.8%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	7,533.53	19,211.76	(19,211.76)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	(24,700.00)	(24,719.07)	(5,280.84)	(19,419.16)	78.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - 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, EXPENSES			0.00	0.00	1,960.42	33,049.86		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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								

Description	Resource Codes	Object Codes	Original Budget (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 - 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)	45,557.76
Total, Restricted Net Position		45,557.76

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,804,913.46	17,804,913.46	6,861,674.20	18,097,161.46	292,248.00	1.6%
5) TOTAL, REVENUES			17,804,913.46	17,804,913.46	6,861,674.20	18,097,161.46		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	517,465.79	517,465.79	325,472.88	517,465.79	0.00	0.0%
3) Employee Benefits		3000-3999	375,123.67	375,123.67	211,645.24	375,123.67	0.00	0.0%
4) Books and Supplies		4000-4999	381,000.00	381,000.00	43,018.87	380,700.00	300.00	0.1%
5) Services and Other Operating Expenses		5000-5999	16,531,324.00	16,541,324.00	9,632,183.50	17,157,544.88	(616,220.88)	-3.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,804,913.46	17,814,913.46	10,212,320.49	18,430,834.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	(10,000.00)	(3,350,646.29)	(333,672.88)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(10,000.00)	(3,350,646.29)	(333,672.88)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,168,009.15	12,168,009.15		12,168,009.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,168,009.15	12,168,009.15		12,168,009.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,168,009.15	12,168,009.15		12,168,009.15		
2) Ending Net Position, June 30 (E + F1e)			12,168,009.15	12,158,009.15		11,834,336.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,168,009.15	12,158,009.15		11,834,336.27		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	327,214.00	292,248.00	292,248.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	17,804,913.46	17,804,913.46	6,534,460.20	17,804,913.46	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,804,913.46	17,804,913.46	6,861,674.20	18,097,161.46	292,248.00	1.6%
TOTAL, REVENUES			17,804,913.46	17,804,913.46	6,861,674.20	18,097,161.46		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	268,054.07	268,054.07	171,269.00	268,054.07	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,411.72	249,411.72	154,203.88	249,411.72	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			517,465.79	517,465.79	325,472.88	517,465.79	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	139,974.49	139,974.49	86,945.27	139,974.49	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38,882.28	38,882.28	10,745.05	38,882.28	0.00	0.0%
Health and Welfare Benefits		3401-3402	159,341.76	159,341.76	95,399.69	159,341.76	0.00	0.0%
Unemployment Insurance		3501-3502	256.96	256.96	50.64	256.96	0.00	0.0%
Workers' Compensation		3601-3602	7,761.98	7,761.98	1,560.14	7,761.98	0.00	0.0%
OPEB, Allocated		3701-3702	28,728.00	28,728.00	16,758.00	28,728.00	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	178.20	178.20	186.45	178.20	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			375,123.67	375,123.67	211,645.24	375,123.67	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,000.00	378,000.00	43,018.87	375,000.00	3,000.00	0.8%
Noncapitalized Equipment		4400	0.00	3,000.00	0.00	5,700.00	(2,700.00)	-90.0%
TOTAL, BOOKS AND SUPPLIES			381,000.00	381,000.00	43,018.87	380,700.00	300.00	0.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,000.00	30,000.00	0.00	10,000.00	20,000.00	66.7%
Dues and Memberships		5300	0.00	0.00	0.00	300.00	(300.00)	New
Insurance		5400-5450	567,892.00	567,892.00	489,030.54	567,892.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,000.00	12,000.00	9,403.19	12,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,921,432.00	15,931,432.00	9,133,749.77	16,567,352.88	(635,920.88)	-4.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,531,324.00	16,541,324.00	9,632,183.50	17,157,544.88	(616,220.88)	-3.7%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			17,804,913.46	17,814,913.46	10,212,320.49	18,430,834.34		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	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)	33,414.00	34,447.17	33,842.90	34,477.62	30.45	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,414.00	34,447.17	33,842.90	34,477.62	30.45	0.0%
5. District Funded County Program ADA						
a. County Community Schools	107.41	87.15	98.59	98.59	11.44	13.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	107.41	87.15	98.59	98.59	11.44	13.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,521.41	34,534.32	33,941.49	34,576.21	41.89	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,430.10	1,430.10	1,430.10	1,430.10	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,430.10	1,430.10	1,430.10	1,430.10	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,430.10	1,430.10	1,430.10	1,430.10	0.00	0.0%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2024-25)	District Regular	34,534.32	34,477.62		
	Charter School	0.00	0.00		
	Total ADA	34,534.32	34,477.62	(.2%)	Met
1st Subsequent Year (2025-26)	District Regular	33,710.67	33,842.90		
	Charter School				
	Total ADA	33,710.67	33,842.90	.4%	Met
2nd Subsequent Year (2026-27)	District Regular	33,575.94	33,740.68		
	Charter School				
	Total ADA	33,575.94	33,740.68	.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	36,391.00	35,699.00		
Charter School				
Total Enrollment	36,391.00	35,699.00	(1.9%)	Met
1st Subsequent Year (2025-26)				
District Regular	36,209.00	35,520.00		
Charter School				
Total Enrollment	36,209.00	35,520.00	(1.9%)	Met
2nd Subsequent Year (2026-27)				
District Regular	36,029.00	35,342.00		
Charter School				
Total Enrollment	36,029.00	35,342.00	(1.9%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2021-22)			
District Regular	32,673	43,830	
Charter School			
Total ADA/Enrollment	32,673	43,830	74.5%
Second Prior Year (2022-23)			
District Regular	33,503	43,066	
Charter School			
Total ADA/Enrollment	33,503	43,066	77.8%
First Prior Year (2023-24)			
District Regular	33,674	36,741	
Charter School	0		
Total ADA/Enrollment	33,674	36,741	91.7%
Historical Average Ratio:			81.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			81.8%

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	33,843	35,699		
Charter School	0			
Total ADA/Enrollment	33,843	35,699	94.8%	Not Met
1st Subsequent Year (2025-26)				
District Regular	33,674	35,520		
Charter School				
Total ADA/Enrollment	33,674	35,520	94.8%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	33,507	35,342		
Charter School				
Total ADA/Enrollment	33,507	35,342	94.8%	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)

Prior to the COVID-19 pandemic, the district historically experienced ADA to enrollment rates of approximately 94.5% on average. Due to the pandemic, the average ratio declined however as the district continues into the post-pandemic environment it projects an improved ADA to enrollment ratio.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2024-25)	503,912,825.00		
1st Subsequent Year (2025-26)	489,915,197.00	484,932,569.00	(1.0%)	Met
2nd Subsequent Year (2026-27)	502,807,952.00	496,929,167.00	(1.2%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		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)	330,431,834.82	
Second Prior Year (2022-23)	324,409,308.17	355,207,399.89	91.3%
First Prior Year (2023-24)	407,982,199.81	441,213,572.03	92.5%
	Historical Average Ratio:		92.2%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.2% to 95.2%	89.2% to 95.2%	89.2% to 95.2%

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 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2024-25)	418,889,793.48		
1st Subsequent Year (2025-26)	413,355,255.38	442,535,937.67	93.4%	Met
2nd Subsequent Year (2026-27)	401,759,132.58	423,129,440.01	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

The ratio of salary and benefits is outside of the standard due to increases in operating costs for maintenance and operation, technology purchase of student chromebooks, as well as legal fees

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2024-25)	51,028,455.38	62,663,752.32	22.8%	Yes
1st Subsequent Year (2025-26)	51,028,455.00	49,410,636.32	-3.2%	No
2nd Subsequent Year (2026-27)	51,028,455.00	46,970,636.32	-8.0%	Yes

Explanation:
(required if Yes)

The change in federal revenue budget for 2024-25 is due to adjustments made on ESSER III 3.3M, 7M in FEMA reimbursement funds for facilities and operation services, 1M in Title II as well as adjustments of 2024-25 carry over funds. The variance in year 2026-27 is due to a 2.4M expiring rebate program for clean school buses.

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

Current Year (2024-25)	134,007,599.32	133,194,666.53	-.6%	No
1st Subsequent Year (2025-26)	134,007,599.00	95,035,679.53	-29.1%	Yes
2nd Subsequent Year (2026-27)	134,007,599.00	100,396,243.53	-25.1%	Yes

Explanation:
(required if Yes)

The district projects a decrease in state revenue in 2025-26 and 2026-27 to account for FTE decrease for 5% enrollment decline, and adjustments of 2024-25 carryover state funds

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

Current Year (2024-25)	11,203,084.32	22,058,264.31	96.9%	Yes
1st Subsequent Year (2025-26)	11,303,084.00	27,179,462.31	140.5%	Yes
2nd Subsequent Year (2026-27)	11,305,127.00	47,086,176.31	316.5%	Yes

Explanation:
(required if Yes)

The change for local revenue in 2024-25 is due to truing up of interest revenue earned as well as other local budgets setup to align with actual revenue received. The district also projects about 5.7M increase in interest for 2025-26 and 20M in disbursement from OPEB in 2026-27

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

Current Year (2024-25)	40,329,455.39	42,837,260.54	6.2%	Yes
1st Subsequent Year (2025-26)	40,381,505.00	22,437,451.29	-44.4%	Yes
2nd Subsequent Year (2026-27)	40,436,627.00	19,065,867.02	-52.9%	Yes

Explanation:
(required if Yes)

The variance for 2024-25 is due to adjustments made to increase the budget for technology purchase of chromebooks for students, transportation costs for busing contracts for home to school, as well as supplies associated with operation and maintenance. The district projects a decrease in books and supplies for 2025-26 and 2026-27 primarily as a result of decreasing enrollment as well as backout of 2024-25 carryover funds.

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

Current Year (2024-25)	141,913,148.56	187,381,188.09	32.0%	Yes
1st Subsequent Year (2025-26)	100,720,504.00	111,663,930.43	10.9%	Yes
2nd Subsequent Year (2026-27)	99,382,241.00	105,322,746.55	6.0%	Yes

Explanation:

The projected budget for services increased in 2024-25 primarily due to budget adjustment increase to special education program, maintenance and operation services, and legal fees. The district projects a decrease in services in 2025-26 as fund balances are assumed to be fully exhausted, contracts for unrestricted programs expected to remain at the appropriate level, as all 2024-25 carry over budgets to be fully utilized. The district projects services to decrease in 2026-27 as a result of declining enrollment, reduce cost of district liability, and reduce contribution to special education program,

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	196,239,139.02	217,916,683.16	11.0%	Not Met
1st Subsequent Year (2025-26)	196,339,138.00	171,625,778.16	-12.6%	Not Met
2nd Subsequent Year (2026-27)	196,341,181.00	194,453,056.16	-1.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	182,242,603.95	230,218,448.63	26.3%	Not Met
1st Subsequent Year (2025-26)	141,102,009.00	134,101,381.72	-5.0%	Met
2nd Subsequent Year (2026-27)	139,818,868.00	124,388,613.57	-11.0%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>The change in federal revenue budget for 2024-25 is due to adjustments made on ESSER III 3.3M, 7M in FEMA reimbursement funds for facilities and operation services, 1M in Title II as well as adjustments of 2024-25 carry over funds. The variance in year 2026-27 is due to a 2.4M expiring rebate program for clean school buses.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>The district projects a decrease in state revenue in 2025-26 and 2026-27 to account for FTE decrease for 5% enrollment decline, and adjustments of 2024-25 carry over state funds</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>The change for local revenue in 2024-25 is due to truing up of interest revenue earned as well as other local budgets setup to align with actual revenue received. The district also projects about 5.7M increase in interest for 2025-26 and 20M in disbursement from OPEB in 2026-27</p>

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>The variance for 2024-25 is due to adjustments made to increase the budget for technology purchase of chromebooks for students, transportation costs for busing contracts for home to school, as well as supplies associated with operation and maintenance. The district projects a decrease in books and supplies for 2025-26 and 2026-27 primarily as a result of decreasing enrollment as well as backout of 2024-25 carry over funds.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>The projected budget for services increased in 2024-25 primarily due to budget adjustment increase to special education program, maintenance and operation services, and legal fees. The district projects a decrease in services in 2025-26 as fund balances are assumed to be fully exhausted, contracts for unrestricted programs expected to remain at the appropriate level, as all 2024-25 carry over budgets to be fully utilized. The district projects services to decrease in 2026-27 as a result of declining enrollment, reduce cost of district liability, and reduce contribution to special education program,</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	22,135,378.64	22,135,378.64	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		22,013,236.08	

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 type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.7%	2.5%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	.8%	.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(94,867,832.53)	474,640,880.81	20.0%	Not Met
1st Subsequent Year (2025-26)	(58,116,776.06)	442,673,937.67	13.1%	Not Met
2nd Subsequent Year (2026-27)	(4,739,174.09)	423,267,440.01	1.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district continues to face enrollment decline thus generating less in revenue. The competitive salary which include coverage for employee's full health benefits as well as increase in contribution to special education services contribute to the district's deficit spending. Cash will continue to be closely monitored to ensure the district maintains sufficient liquidity to meet all obligations.

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)	123,035,197.85	Met
1st Subsequent Year (2025-26)	47,406,566.91	Met
2nd Subsequent Year (2026-27)	42,139,362.97	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)

The district is in the planning and working on structural rebalancing to address potential deficit spending and is committed to do what it can to ensure fiscal solvency.

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)	217,112,107.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	33,843	33,674	33,507
District's Reserve Standard Percentage Level:	2%	2%	2%

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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

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)	885,392,869.08	740,364,104.46	704,900,927.46
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)	885,392,869.08	740,364,104.46	704,900,927.46

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,707,857.38	14,807,282.09	14,098,018.55
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)	17,707,857.38	14,807,282.09	14,098,018.55

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)	17,707,857.38	14,807,282.09	14,098,018.55
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	59,279,693.96	4,063,493.19	33,582.64
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	76,987,551.34	18,870,775.28	14,131,601.19
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.70%	2.55%	2.00%
District's Reserve Standard (Section 10B, Line 7):	17,707,857.38	14,807,282.09	14,098,018.55
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

The District projects to utilize available one-time restricted funding sources in the 2024-25 and 2025-26 years to offset projected increases in salaries and benefits costs related to recent bargaining agreement settlement and historical trends. The district anticipates that once these one-time sources are depleted, the costs will shift to the unrestricted general fund.

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(145,013,236.08)	(145,335,378.64)	.2%	322,142.56	Met
1st Subsequent Year (2025-26)	(148,129,436.00)	(147,754,433.31)	-.3%	(375,002.69)	Met
2nd Subsequent Year (2026-27)	(166,986,620.00)	(145,854,301.00)	-12.7%	(21,132,319.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	3,005,447.36	3,005,447.36	0.0%	0.00	Met
1st Subsequent Year (2025-26)	2,867,447.00	3,005,447.36	4.8%	138,000.36	Met
2nd Subsequent Year (2026-27)	2,867,447.00	3,005,447.36	4.8%	138,000.36	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	138,000.00	138,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	138,000.00	New	138,000.00	Not Met
2nd Subsequent Year (2026-27)	0.00	138,000.00	New	138,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Total expenditures will decrease from 2025-26 to 2026-27 therefore RMA contribution will decrease. In addition, special education contract services will also decrease therefore contribution will decrease

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out for 2024-25 data did not pull into SACS during budget adoption. Contribution assumption for custodial operation to the Adult Education center and Child Development Parent Participation Program to remain at the same level for 2025-26 and 2026-27.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	26	Fund 51 - Bond Interest and Redemption Fund	Fund 51 - Bond Interest and Redemption Fund	451,272,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1-3999	6,972,199

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

Lease Revenue Bonds	17	Fund 25 Developer Fees, Fund 49 Mello Roos	Object 7438, 7439	52,060,000
TOTAL:				510,305,165

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	75,470,978	68,159,283	52,499,400	53,108,875
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,466,294	5,462,364	5,486,298	5,528,055

Total Annual Payments:	80,937,272	73,621,647	57,985,698	58,636,930
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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	404,144,313.00	404,144,313.00
b. OPEB plan(s) fiduciary net position (if applicable)	140,359,905.00	140,359,905.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	263,784,408.00	263,784,408.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022	Jun 30, 2022

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2024-25)	24,494,972.00	24,494,972.00
1st Subsequent Year (2025-26)	24,494,972.00	24,494,972.00
2nd Subsequent Year (2026-27)	24,494,972.00	24,494,972.00
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)	27,922,514.38	25,027,737.04
1st Subsequent Year (2025-26)	24,494,972.00	24,494,972.00
2nd Subsequent Year (2026-27)	24,494,972.00	24,494,972.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	17,012,160.00	17,012,160.00
1st Subsequent Year (2025-26)	17,828,421.00	17,828,421.00
2nd Subsequent Year (2026-27)	18,560,632.00	18,560,632.00
d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	3,199	3,199
1st Subsequent Year (2025-26)	3,199	3,199
2nd Subsequent Year (2026-27)	3,199	3,199

4. Comments:

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
-
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
-
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
-

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	18,484,016.00	18,484,016.00
b. Unfunded liability for self-insurance programs	18,484,016.00	18,484,016.00

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)	18,484,016.00	18,484,016.00
1st Subsequent Year (2025-26)	18,484,016.00	18,484,016.00
2nd Subsequent Year (2026-27)	18,484,016.00	18,484,016.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)	18,484,016.00	18,484,016.00
1st Subsequent Year (2025-26)	18,484,016.00	18,484,016.00
2nd Subsequent Year (2026-27)		

Data must be entered.

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,060.5	2,388.0	2,289.9	2,215.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- 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)

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	1,485.5	1,843.9	1,694.6	1,680.3

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Dec 19, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 19, 2024

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

Yes

If Yes, date of budget revision board adoption:

Dec 19, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

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)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement	15,367,689	14,119,719	14,119,719
% change in salary schedule from prior year	.4%		

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	28,169,593	30,423,161	32,857,014
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	565,818	565,818
3. Percent change in step & column over prior year	.7%	.7%	.7%

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

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

Classified (Non-management) - Other

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

S8B1b through S8B5 figures are provided base of Pubic Hearing: AB1200 Public Disclosure and Approval of MOU between SCUSD and the Services Employees International Union (SEIU) that was board approved on 12/19/2024

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	342.4	337.9	325.4	325.4

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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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 Second Interim Criteria and Standards Review

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,069,883.47
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 618,885,929.43

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.92%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 25,030,526.26
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,939,103.50

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	9,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,177,964.41
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	3,388.01
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	34,159,982.18
9. Carry-Forward Adjustment (Part IV, Line F)	(108,759.64)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	34,051,222.54
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	459,395,856.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	109,822,304.35
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	100,185,894.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,795,138.93
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	466,945.21
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	25,000.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,315,433.41
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,469,529.46
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,090.89
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	72,409,857.97
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	129,089.58
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,112,624.19
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	20,675,996.77
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	24,271,796.34
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	815,092,558.14
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.19%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.18%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	34,159,982.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,328,914.04
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.49%) times Part III, Line B19); zero if positive	(108,759.64)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(108,759.64)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.18%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-54379.82) is applied to the current year calculation and the remainder (\$-54379.82) is deferred to one or more future years:	4.18%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-36253.21) is applied to the current year calculation and the remainder (\$-72506.43) is deferred to one or more future years:	4.19%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(108,759.64)

Approved indirect cost rate: 4.49%
Highest rate used in any program: 4.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	19,387,150.62	868,116.38	4.48%
01	3010	20,722,881.25	931,350.88	4.49%
01	3182	1,319,261.33	50,387.59	3.82%
01	3225	501,562.67	22,520.16	4.49%
01	3227	35,030.00	1,572.85	4.49%
01	3310	5,833,395.68	261,919.47	4.49%
01	3311	222,949.00	10,010.00	4.49%
01	3312	321,014.80	14,413.56	4.49%
01	3315	220,928.00	9,920.00	4.49%
01	3345	2,142.00	96.00	4.48%
01	3386	29,189.40	1,310.60	4.49%
01	3395	14,506.00	651.00	4.49%
01	3410	239,658.79	10,760.68	4.49%
01	3550	440,235.78	18,253.65	4.15%
01	4035	3,068,089.00	137,757.00	4.49%
01	4124	1,113,256.90	49,985.23	4.49%
01	4127	2,627,233.32	117,962.78	4.49%
01	4201	356,032.07	15,986.00	4.49%
01	4203	1,548,367.67	69,522.00	4.49%
01	5634	100,107.58	4,494.83	4.49%
01	5810	908,865.64	39,195.80	4.31%
01	6010	1,658,220.58	69,137.83	4.17%
01	6053	1,442,350.00	64,762.00	4.49%
01	6266	5,303,358.65	238,120.80	4.49%
01	6332	6,225,880.64	256,247.86	4.12%
01	6378	34,289.82	1,539.61	4.49%
01	6385	257,550.42	8,856.56	3.44%
01	6388	853,724.57	38,332.24	4.49%
01	6500	96,276,852.69	4,323,716.98	4.49%
01	6520	409,402.67	18,382.33	4.49%
01	6546	1,890,762.29	84,895.23	4.49%
01	6547	2,618,931.24	117,590.01	4.49%
01	6695	520,387.65	23,321.05	4.48%
01	6770	11,276,008.30	112,990.00	1.00%
01	7085	1,113,038.24	49,975.41	4.49%
01	7220	935,786.73	40,199.27	4.30%
01	7311	40,103.19	1,800.63	4.49%
01	7339	178,291.71	8,005.30	4.49%

01	7399	1,575,971.78	70,638.23	4.48%
01	7412	1,919,192.19	86,171.73	4.49%
01	7413	828,003.64	37,177.36	4.49%
01	7435	36,443,857.87	1,636,116.95	4.49%
01	7810	972,908.57	41,637.04	4.28%
01	9010	4,730,872.60	31,771.15	0.67%
09	2600	3,176,848.88	142,467.07	4.48%
09	6053	243,755.77	10,944.63	4.49%
09	6266	186,061.25	8,354.15	4.49%
09	6762	881,137.23	39,479.73	4.48%
09	7339	239,257.35	10,742.65	4.49%
09	7412	132,034.92	5,915.88	4.48%
09	7413	152,957.25	6,853.31	4.48%
09	7435	2,071,274.30	92,991.09	4.49%
11	3555	28,856.35	1,295.65	4.49%
11	5810	785,017.20	35,075.80	4.47%
11	6391	1,546,139.34	69,421.66	4.49%
11	9010	1,977,445.40	83,097.55	4.20%
12	5025	763,863.48	34,188.52	4.48%
12	5050	76,021.00	3,414.00	4.49%
12	5058	21,084.03	945.97	4.49%
12	5059	250,364.89	11,235.11	4.49%
12	5066	493,117.40	22,128.60	4.49%
12	5160	196,503.49	7,903.51	4.02%
12	5210	7,613,640.76	341,695.00	4.49%
12	6040	1,101.52	49.48	4.49%
12	6052	14,355.78	644.22	4.49%
12	6105	7,544,979.17	338,719.00	4.49%
12	6127	528,172.00	23,715.00	4.49%
12	6160	23,657.00	1,062.00	4.49%
12	7810	2,192,621.00	98,449.00	4.49%
12	9010	289,464.34	9,437.00	3.26%
13	5310	22,433,868.72	1,005,934.98	4.48%
13	5320	1,164,467.56	52,284.59	4.49%
13	5330	524,831.63	23,561.35	4.49%
13	7810	105,792.55	4,750.09	4.49%
13	9010	25,525.73	1,146.11	4.49%

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	488,674,801.00	.29%	490,104,248.00	2.46%	502,175,220.00
2. Federal Revenues	8100-8299	62,663,752.32	(21.15%)	49,410,636.32	(4.94%)	46,970,636.32
3. Other State Revenues	8300-8599	133,194,666.53	(28.65%)	95,035,679.53	5.64%	100,396,243.53
4. Other Local Revenues	8600-8799	22,058,264.31	23.22%	27,179,462.31	73.24%	47,086,176.31
5. Other Financing Sources						
a. Transfers In	8900-8929	3,005,447.36	0.00%	3,005,447.36	0.00%	3,005,447.36
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)		709,596,931.52	(6.32%)	664,735,473.52	5.25%	699,633,723.52
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				313,399,584.39		302,186,710.43
b. Step & Column Adjustment				5,891,724.00		5,667,131.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,104,597.96)		(19,983,161.01)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	313,399,584.39	(3.58%)	302,186,710.43	(4.74%)	287,870,680.42
2. Classified Salaries						
a. Base Salaries				102,608,002.77		86,068,524.34
b. Step & Column Adjustment				1,477,072.00		1,196,303.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,016,550.43)		(5,677,243.23)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	102,608,002.77	(16.12%)	86,068,524.34	(5.21%)	81,587,584.11
3. Employee Benefits	3000-3999	224,966,289.70	(5.43%)	212,748,413.48	(2.33%)	207,797,650.87
4. Books and Supplies	4000-4999	42,837,260.54	(47.62%)	22,437,451.29	(15.03%)	19,065,867.02
5. Services and Other Operating Expenditures	5000-5999	187,381,188.09	(40.41%)	111,663,930.43	(5.68%)	105,322,746.55
6. Capital Outlay	6000-6999	15,654,616.29	(57.10%)	6,715,095.29	(29.82%)	4,712,419.29
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	895,830.00	0.00%	895,830.00	0.00%	895,830.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,487,902.70)	.08%	(2,489,850.80)	0.00%	(2,489,850.80)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,000.00	0.00%	138,000.00	0.00%	138,000.00
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)		885,392,869.08	(16.38%)	740,364,104.46	(4.79%)	704,900,927.46
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(175,795,937.56)		(75,628,630.94)		(5,267,203.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		298,831,135.41		123,035,197.85		47,406,566.91
2. Ending Fund Balance (Sum lines C and D1)		123,035,197.85		47,406,566.91		42,139,362.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	45,897,646.51		28,385,791.63		27,857,761.78
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	17,707,857.38		14,807,282.09		14,098,018.55
2. Unassigned/Unappropriated	9790	59,279,693.96		4,063,493.19		33,582.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		123,035,197.85		47,406,566.91		42,139,362.97
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	17,707,857.38		14,807,282.09		14,098,018.55
c. Unassigned/Unappropriated	9790	59,279,693.96		4,063,493.19		33,582.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		76,987,551.34		18,870,775.28		14,131,601.19
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.70%		2.55%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		33,842.90		33,674.33		33,506.72
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		885,392,869.08		740,364,104.46		704,900,927.46
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)		885,392,869.08		740,364,104.46		704,900,927.46
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,707,857.38		14,807,282.09		14,098,018.55
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)		17,707,857.38		14,807,282.09		14,098,018.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	2,688,061.00	0.00%	2,688,061.00	0.00%	2,688,061.00
2. Federal Revenues	8100-8299	55,500,865.78	(23.88%)	42,247,749.78	(5.78%)	39,807,749.78
3. Other State Revenues	8300-8599	116,191,332.14	(32.84%)	78,032,345.14	6.87%	83,392,909.14
4. Other Local Revenues	8600-8799	10,108,245.68	(6.46%)	9,455,722.68	(.99%)	9,362,436.68
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	145,335,378.64	1.66%	147,754,433.31	(1.29%)	145,854,301.00
6. Total (Sum lines A1 thru A5c)		329,823,883.24	(15.05%)	280,178,311.91	.33%	281,105,457.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				95,850,131.75		72,552,478.41
b. Step & Column Adjustment				3,553,812.00		3,171,327.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(26,851,465.34)		(5,009,058.09)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,850,131.75	(24.31%)	72,552,478.41	(2.53%)	70,714,747.32
2. Classified Salaries						
a. Base Salaries				35,545,690.29		25,942,424.94
b. Step & Column Adjustment				1,007,636.00		723,581.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,610,901.35)		(154,098.47)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,545,690.29	(27.02%)	25,942,424.94	2.20%	26,511,907.47
3. Employee Benefits	3000-3999	90,688,261.34	(1.69%)	89,153,489.52	(12.21%)	78,270,128.03
4. Books and Supplies	4000-4999	29,782,569.80	(51.71%)	14,382,760.55	(6.06%)	13,511,176.28
5. Services and Other Operating Expenditures	5000-5999	134,497,588.34	(38.30%)	82,987,275.68	(1.19%)	81,996,091.80
6. Capital Outlay	6000-6999	14,390,174.72	(62.12%)	5,450,653.72	(36.74%)	3,447,977.72
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	9,997,572.03	(27.77%)	7,221,083.97	(.55%)	7,181,458.83
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)		410,751,988.27	(27.53%)	297,690,166.79	(5.39%)	281,633,487.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(80,928,105.03)		(17,511,854.88)		(528,029.85)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		126,825,751.54		45,897,646.51		28,385,791.63
2. Ending Fund Balance (Sum lines C and D1)		45,897,646.51		28,385,791.63		27,857,761.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	45,897,646.51		28,385,791.63		27,857,761.78
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		45,897,646.51		28,385,791.63		27,857,761.78
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.						
Other adjustments for 2025-26 and 2026-27 include the following: Decrease in FTE for enrollment decline, budget development FTE calibration/reduction between certificated, classified and benefits, ongoing vacancy savings amount, elimination of one-time funded positions, costs to additional 8 instructional days, and costs to the recent negotiated Reading Intervention teachers.						

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	485,986,740.00	.29%	487,416,187.00	2.48%	499,487,159.00
2. Federal Revenues	8100-8299	7,162,886.54	0.00%	7,162,886.54	0.00%	7,162,886.54
3. Other State Revenues	8300-8599	17,003,334.39	0.00%	17,003,334.39	0.00%	17,003,334.39
4. Other Local Revenues	8600-8799	11,950,018.63	48.32%	17,723,739.63	112.84%	37,723,739.63
5. Other Financing Sources						
a. Transfers In	8900-8929	3,005,447.36	0.00%	3,005,447.36	0.00%	3,005,447.36
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(145,335,378.64)	1.66%	(147,754,433.31)	(1.29%)	(145,854,301.00)
6. Total (Sum lines A1 thru A5c)		379,773,048.28	1.26%	384,557,161.61	8.83%	418,528,265.92
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				217,549,452.64		229,634,232.02
b. Step & Column Adjustment				2,337,912.00		2,495,804.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,746,867.38		(14,974,102.92)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	217,549,452.64	5.55%	229,634,232.02	(5.43%)	217,155,933.10
2. Classified Salaries						
a. Base Salaries				67,062,312.48		60,126,099.40
b. Step & Column Adjustment				469,436.00		472,722.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,405,649.08)		(5,523,144.76)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,062,312.48	(10.34%)	60,126,099.40	(8.40%)	55,075,676.64
3. Employee Benefits	3000-3999	134,278,028.36	(7.96%)	123,594,923.96	4.80%	129,527,522.84
4. Books and Supplies	4000-4999	13,054,690.74	(38.30%)	8,054,690.74	(31.04%)	5,554,690.74
5. Services and Other Operating Expenditures	5000-5999	52,883,599.75	(45.77%)	28,676,654.75	(18.66%)	23,326,654.75
6. Capital Outlay	6000-6999	1,264,441.57	0.00%	1,264,441.57	0.00%	1,264,441.57
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	895,830.00	0.00%	895,830.00	0.00%	895,830.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,485,474.73)	(22.22%)	(9,710,934.77)	(.41%)	(9,671,309.63)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,000.00	0.00%	138,000.00	0.00%	138,000.00
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)		474,640,880.81	(6.73%)	442,673,937.67	(4.38%)	423,267,440.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(94,867,832.53)		(58,116,776.06)		(4,739,174.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		172,005,383.87		77,137,551.34		19,020,775.28
2. Ending Fund Balance (Sum lines C and D1)		77,137,551.34		19,020,775.28		14,281,601.19
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	17,707,857.38		14,807,282.09		14,098,018.55
2. Unassigned/Unappropriated	9790	59,279,693.96		4,063,493.19		33,582.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		77,137,551.34		19,020,775.28		14,281,601.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,707,857.38		14,807,282.09		14,098,018.55
c. Unassigned/Unappropriated	9790	59,279,693.96		4,063,493.19		33,582.64
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		76,987,551.34		18,870,775.28		14,131,601.19
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.						
Other adjustments for 2025-26 and 2026-27 include the following: Decrease in FTE for enrollment decline, budget development FTE calibration/reduction between certificated, classified and benefits, ongoing vacancy savings amount, elimination of one-time funded positions, costs to additional 8 instructional days, and costs to the recent negotiated Reading Intervention teachers.						

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	2,688,061.00	0.00%	2,688,061.00	0.00%	2,688,061.00
2. Federal Revenues	8100-8299	55,500,865.78	(23.88%)	42,247,749.78	(5.78%)	39,807,749.78
3. Other State Revenues	8300-8599	116,191,332.14	(32.84%)	78,032,345.14	6.87%	83,392,909.14
4. Other Local Revenues	8600-8799	10,108,245.68	(6.46%)	9,455,722.68	(.99%)	9,362,436.68
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	145,335,378.64	1.66%	147,754,433.31	(1.29%)	145,854,301.00
6. Total (Sum lines A1 thru A5c)		329,823,883.24	(15.05%)	280,178,311.91	.33%	281,105,457.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				95,850,131.75		72,552,478.41
b. Step & Column Adjustment				3,553,812.00		3,171,327.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(26,851,465.34)		(5,009,058.09)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,850,131.75	(24.31%)	72,552,478.41	(2.53%)	70,714,747.32
2. Classified Salaries						
a. Base Salaries				35,545,690.29		25,942,424.94
b. Step & Column Adjustment				1,007,636.00		723,581.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,610,901.35)		(154,098.47)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,545,690.29	(27.02%)	25,942,424.94	2.20%	26,511,907.47
3. Employee Benefits	3000-3999	90,688,261.34	(1.69%)	89,153,489.52	(12.21%)	78,270,128.03
4. Books and Supplies	4000-4999	29,782,569.80	(51.71%)	14,382,760.55	(6.06%)	13,511,176.28
5. Services and Other Operating Expenditures	5000-5999	134,497,588.34	(38.30%)	82,987,275.68	(1.19%)	81,996,091.80
6. Capital Outlay	6000-6999	14,390,174.72	(62.12%)	5,450,653.72	(36.74%)	3,447,977.72
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	9,997,572.03	(27.77%)	7,221,083.97	(.55%)	7,181,458.83
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)		410,751,988.27	(27.53%)	297,690,166.79	(5.39%)	281,633,487.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(80,928,105.03)		(17,511,854.88)		(528,029.85)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		126,825,751.54		45,897,646.51		28,385,791.63
2. Ending Fund Balance (Sum lines C and D1)		45,897,646.51		28,385,791.63		27,857,761.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	45,897,646.51		28,385,791.63		27,857,761.78
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)		45,897,646.51		28,385,791.63		27,857,761.78
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.						
Other adjustments for 2025-26 and 2026-27 include the following: Decrease in FTE for enrollment decline, budget development FTE calibration/reduction between certificated, classified and benefits, ongoing vacancy savings amount, elimination of one-time funded positions, costs to additional 8 instructional days, and costs to the recent negotiated Reading Intervention teachers.						

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	488,674,801.00	.29%	490,104,248.00	2.46%	502,175,220.00
2. Federal Revenues	8100-8299	62,663,752.32	(21.15%)	49,410,636.32	(4.94%)	46,970,636.32
3. Other State Revenues	8300-8599	133,194,666.53	(28.65%)	95,035,679.53	5.64%	100,396,243.53
4. Other Local Revenues	8600-8799	22,058,264.31	23.22%	27,179,462.31	73.24%	47,086,176.31
5. Other Financing Sources						
a. Transfers In	8900-8929	3,005,447.36	0.00%	3,005,447.36	0.00%	3,005,447.36
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)		709,596,931.52	(6.32%)	664,735,473.52	5.25%	699,633,723.52
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				313,399,584.39		302,186,710.43
b. Step & Column Adjustment				5,891,724.00		5,667,131.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,104,597.96)		(19,983,161.01)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	313,399,584.39	(3.58%)	302,186,710.43	(4.74%)	287,870,680.42
2. Classified Salaries						
a. Base Salaries				102,608,002.77		86,068,524.34
b. Step & Column Adjustment				1,477,072.00		1,196,303.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,016,550.43)		(5,677,243.23)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	102,608,002.77	(16.12%)	86,068,524.34	(5.21%)	81,587,584.11
3. Employee Benefits	3000-3999	224,966,289.70	(5.43%)	212,748,413.48	(2.33%)	207,797,650.87
4. Books and Supplies	4000-4999	42,837,260.54	(47.62%)	22,437,451.29	(15.03%)	19,065,867.02
5. Services and Other Operating Expenditures	5000-5999	187,381,188.09	(40.41%)	111,663,930.43	(5.68%)	105,322,746.55
6. Capital Outlay	6000-6999	15,654,616.29	(57.10%)	6,715,095.29	(29.82%)	4,712,419.29
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	895,830.00	0.00%	895,830.00	0.00%	895,830.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,487,902.70)	.08%	(2,489,850.80)	0.00%	(2,489,850.80)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,000.00	0.00%	138,000.00	0.00%	138,000.00
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)		885,392,869.08	(16.38%)	740,364,104.46	(4.79%)	704,900,927.46
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(175,795,937.56)		(75,628,630.94)		(5,267,203.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		298,831,135.41		123,035,197.85		47,406,566.91
2. Ending Fund Balance (Sum lines C and D1)		123,035,197.85		47,406,566.91		42,139,362.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	45,897,646.51		28,385,791.63		27,857,761.78
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,707,857.38		14,807,282.09		14,098,018.55

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	59,279,693.96		4,063,493.19		33,582.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		123,035,197.85		47,406,566.91		42,139,362.97
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	17,707,857.38		14,807,282.09		14,098,018.55
c. Unassigned/Unappropriated	9790	59,279,693.96		4,063,493.19		33,582.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		76,987,551.34		18,870,775.28		14,131,601.19
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.70%		2.55%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<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)						
		33,842.90		33,674.33		33,506.72
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		885,392,869.08		740,364,104.46		704,900,927.46
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)		885,392,869.08		740,364,104.46		704,900,927.46
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,707,857.38		14,807,282.09		14,098,018.55
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)		17,707,857.38		14,807,282.09		14,098,018.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Sacramento City Unified School District 2024-25 Second Interim Cash Flow Projections

2024-25 Cash Flow Projection																		
2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	351,414,561	351,414,561	334,973,933	267,076,350	291,912,114	240,371,744	217,890,473	233,853,291	285,388,984	324,680,698	338,842,222	352,961,812	367,568,059			\$ -	\$ -
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		16,954,048	16,954,048	45,453,602	28,179,007	28,179,007	45,453,602	25,790,249	43,352,292	53,391,671	43,352,292	43,352,292	(28,756,592)	-	-	\$ 361,655,519	\$ 361,655,519
Property Taxes	8020-8079		-	-	-	-	-	2,543,327	81,714,072	24,325,699	7,685,932	19,939,658	18,290,187	(11,449,263)	-	-	\$ 143,049,613	\$ 143,049,613
Miscellaneous Funds	8080-8099		(716,883)	(1,529,376)	-	(1,803,736)	(1,295,000)	(1,295,000)	(714,095)	(137,568)	(1,867,319)	(643,567)	(85,653)	(3,240,678)	(2,701,456)	-	\$ (16,030,331)	\$ (16,030,331)
Federal Revenues	8100-8299		19,808,483	2,108,799	13,084,088	(2,784,845)	64,784	6,736,120	1,499,429	(2,333,505)	(4,433,402)	(1,160,271)	(3,088,888)	1,139,508	32,023,452	-	\$ 62,663,753	\$ 62,663,753
Other State Revenues	8300-8599		6,808,756	2,274,232	8,788,101	6,632,462	8,384,813	10,539,814	11,050,562	9,599,161	11,571,733	6,932,153	18,248,536	11,640,322	(1,318,159)	22,042,182	\$ 133,194,667	\$ 133,194,667
Other Local Revenues	8600-8799		1,892,533	287,796	8,376,890	1,568,295	237,425	860,304	6,182,488	868,549	(1,191,649)	1,170,539	(2,890,717)	(3,697,499)	8,393,309	-	\$ 22,058,264	\$ 22,058,264
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	39,364	39,364	126,148	1,816,907	983,664	-	\$ 3,005,447	\$ 3,005,447
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL RECEIPTS			44,746,937	20,095,498	75,702,681	31,791,183	35,571,029	64,838,168	125,522,705	75,674,628	65,196,331	69,630,169	73,951,905	(32,547,294)	37,380,810	22,042,182	709,596,932	709,596,932
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		3,115,715	28,925,983	25,653,454	28,257,383	28,445,237	28,431,462	31,454,714	20,820,396	21,531,730	23,774,763	13,964,746	33,629,661	25,394,341	\$ -	\$ 313,399,584	\$ 313,399,584
Classified Salaries	2000-2999		4,984,266	8,150,706	7,392,548	8,182,396	7,404,557	7,700,315	7,769,953	7,139,702	8,422,352	6,879,749	4,956,801	15,349,777	8,274,877	\$ -	\$ 102,608,000	\$ 102,608,000
Employee Benefits	3000-3999		4,872,734	18,513,627	17,789,113	18,561,821	18,408,063	16,781,759	14,830,696	13,866,531	14,967,758	15,126,188	17,309,317	20,405,448	11,491,053	\$ 22,042,182	\$ 224,966,290	\$ 224,966,290
Books and Supplies	4000-4999		19,197	103,846	542,430	1,315,953	1,073,008	1,051,469	673,336	2,033,772	1,289,503	1,313,724	3,415,600	5,145,400	24,860,025	\$ -	\$ 42,837,262	\$ 42,837,262
Services	5000-5999		197,642	4,921,628	6,970,812	17,126,896	8,772,818	8,126,495	14,543,734	9,521,953	11,597,675	13,061,259	10,722,393	26,559,967	55,257,916	\$ -	\$ 187,381,189	\$ 187,381,189
Capital Outlay	6000-6599		(1,377)	773,561	3,395,205	247,821	977,285	217,007	219,740	441,869	805,645	692,098	466,662	1,239,594	6,179,506	\$ -	\$ 15,654,616	\$ 15,654,616
Other Outgo	7000-7499		65,886	65,886	120,756	118,595	118,595	120,756	185,356	(449,980)	(449,980)	(449,980)	(449,980)	(449,980)	(0)	\$ -	\$ (1,454,072)	\$ (1,454,072)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS			13,254,063	61,455,237	61,864,318	73,810,866	65,199,563	62,429,262	69,677,528	53,374,242	58,164,682	60,397,801	50,385,538	101,879,866	131,457,719	22,042,182	885,392,868	885,392,871
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not in Treasury	9111-9199	3,806,695	(7,433)	(57,953)	(4,671)	26,608	(33,384)	(204,274)	(15,552)	174,546	2,086,637	718,628	809,438	314,105	-	-	\$ 3,806,695	\$ 3,806,695
Accounts Receivable	9200-9299	70,047,827	872,963	99,037	667,355	9,728,594	112,071	5,299,965	507,822	9,604,656	9,191,731	8,830,086	(28,614)	25,162,161	-	-	\$ 70,047,827	\$ 70,047,827
Due From Other Funds	9310	7,363,776	-	-	7,953,266	-	-	-	2,297,841	274,268	493,523	-	(3,655,123)	-	-	-	\$ 7,363,776	\$ 7,363,776
Stores	9320	103,810	43	71	149	50	35	21	43	(2,805)	3,122	2,195	(1,297)	102,185	-	-	\$ 103,810	\$ 103,810
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
SUBTOTAL ASSETS		81,322,108	865,573	41,155	662,832	17,708,518	78,722	5,095,712	492,313	12,074,238	11,555,758	10,044,432	779,527	21,923,328	-	-	81,322,108	81,322,108
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(117,601,024)	(41,527,274)	(22,339,539)	10,334,569	(22,435,955)	7,068,541	8,458,201	(4,801,797)	4,917,090	(4,425,884)	(5,157,210)	(9,739,646)	(37,952,119)	-	-	\$ (117,601,024)	\$ (117,601,024)
Due To Other Funds	9610	(9,032,710)	-	(4,239,460)	-	(4,793,250)	-	-	-	-	-	-	-	-	-	-	\$ (9,032,710)	\$ (9,032,710)
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Unearned Revenues	9650	(7,271,800)	(7,271,800)	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (7,271,800)	\$ (7,271,800)
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
SUBTOTAL LIABILITIES		(133,905,534)	(48,799,074)	(26,578,999)	10,334,569	(27,229,205)	7,068,541	8,458,201	(4,801,797)	4,917,090	(4,425,884)	(5,157,210)	(9,739,646)	(37,952,119)	-	-	(133,905,534)	(133,905,534)
Nonoperating																	\$ -	\$ -
Suspense Clearing	9910																\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		(52,583,426)	(47,933,501)	(26,537,844)	10,997,401	(9,520,687)	7,147,263	13,553,913	(4,309,484)	16,991,328	7,129,874	4,887,222	(8,960,120)	(16,028,791)	-	-	(52,583,426)	(52,583,426)
E. NET INCREASE/DECREASE B - C + D		(52,583,426)	(16,440,628)	(67,897,583)	24,835,764	(51,540,370)	(22,481,271)	15,962,819	51,535,693	39,291,714	14,161,524	14,119,590	14,606,246	(150,455,951)	(94,076,908)	-	(228,379,362)	\$ (175,795,939)
F. ENDING CASH (A + E)		298,831,135	334,973,933	267,076,350	291,912,114	240,371,744	217,890,473	233,853,291	285,388,984	324,680,698	338,842,222	352,961,812	367,568,059	217,112,107				
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 123,035,199	\$ 123,035,199

Sacramento City Unified School District 2024-25 Second Interim Cash Flow Projections

2025-26 Cash Flow Projection																			
2025-26	Object	2025-26 Beginning Balance	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Accrual Projected	Adjustments	Total Projected	Budget	
A. BEGINNING CASH	9110	217,112,107	217,112,107	189,965,102	194,260,256	219,806,394	204,006,508	193,842,860	200,992,455	260,856,706	271,091,085	259,438,351	247,458,125	245,154,521			\$ -	\$ -	
B. RECEIPTS																			
LCFF Revenue Sources																			
Principal Apportionment	8010-8019		15,408,296	15,408,296	41,464,695	27,734,932	27,734,932	41,464,695	27,734,932	27,734,932	41,464,695	27,734,932	27,734,932	41,464,695	-	\$ -	\$ 363,084,966	\$ 363,084,966	
Property Taxes	8020-8079		-	-	(7)	37,766	-	994,833	52,628,395	24,325,699	7,685,932	19,939,658	18,290,187	19,147,150	-	\$ -	\$ 143,049,613	\$ 143,049,613	
Miscellaneous Funds	8080-8099		-	61,289	(1,176,263)	(479,934)	(2,632,546)	(1,085,437)	5,666	(137,568)	(1,867,319)	(643,567)	(85,653)	(3,240,678)	(4,748,321)	\$ -	\$ (16,030,331)	\$ (16,030,331)	
Federal Revenues	8100-8299		1,519,236	2,103,421	275,069	2,309,756	1,423,582	2,181,409	652,731	2,456,524	800,746	3,381,623	1,860,901	5,195,009	25,250,629	\$ -	\$ 49,410,637	\$ 49,410,637	
Other State Revenues	8300-8599		5,794,503	3,475,617	4,594,146	4,049,101	4,312,839	12,486,005	5,448,300	3,199,542	4,280,553	1,737,965	9,922,756	5,583,162	8,109,009	\$ 22,042,182	\$ 95,035,680	\$ 95,035,680	
Other Local Revenues	8600-8799		3,465,647	2,169,401	757,559	2,219,262	871,099	1,892,373	3,263,439	2,924,661	386,154	3,296,763	(1,707,382)	(2,701,472)	10,341,957	\$ -	\$ 27,179,462	\$ 27,179,462	
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	37,557	-	120,355	1,733,481	938,497	\$ -	\$ 2,867,447	\$ 2,867,447	
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
TOTAL RECEIPTS			26,187,682	23,218,024	45,915,199	35,870,884	31,709,906	57,933,879	89,733,464	60,503,789	52,788,318	55,484,932	56,136,096	67,181,348	39,891,771	22,042,182	664,597,474	664,597,474	
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		1,958,740	4,818,070	16,731,588	30,692,969	26,463,490	25,110,742	25,231,692	25,491,668	26,152,101	28,234,631	19,126,583	37,384,348	34,790,087	\$ -	\$ 302,186,710	\$ 302,186,710	
Classified Salaries	2000-2999		2,435,234	3,380,344	4,474,008	4,988,373	4,837,968	5,686,972	6,928,822	5,282,599	6,151,746	5,106,450	3,803,426	10,845,895	22,146,688	\$ -	\$ 86,068,524	\$ 86,068,524	
Employee Benefits	3000-3999		2,781,772	3,916,094	11,245,259	16,204,586	15,169,803	15,051,773	16,098,139	15,609,222	16,583,921	16,724,149	15,320,531	18,060,926	27,940,055	\$ 22,042,182	\$ 212,748,414	\$ 212,748,414	
Books and Supplies	4000-4999		419,093	223,849	370,128	382,767	521,782	329,961	799,958	956,406	566,570	579,257	1,680,185	2,586,225	13,021,271	\$ -	\$ 22,437,451	\$ 22,437,451	
Services	5000-5999		548,473	3,009,253	3,262,469	5,564,152	6,064,682	6,304,141	6,828,177	8,065,138	8,937,315	7,543,541	16,981,446	32,929,219	\$ -	\$ -	\$ 111,663,930	\$ 111,663,930	
Capital Outlay	6000-6599		60,100	948,157	350,698	396,262	421,482	229,090	174,314	173,615	329,658	280,951	184,250	515,801	2,650,718	\$ -	\$ 6,715,095	\$ 6,715,095	
Other Outgo	7000-7499		(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(0)	\$ -	\$ (1,456,021)	\$ (1,456,021)	
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
TOTAL DISBURSEMENTS			8,082,076	16,174,432	36,312,816	58,107,774	52,919,113	52,351,885	55,415,731	54,220,352	57,727,800	59,741,418	47,537,181	86,253,307	133,478,038	22,042,182	740,364,103	740,364,103	
D. BALANCE SHEET ITEMS																			
Assets and Deferred Outflows																			
Cash Not in Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Accounts Receivable	9200-9299		37,380,810	2,763,572	16,712,307	21,977,145	5,381,360	12,513,178	1,244,673	16,402,765	149,506	(70,850)	(263,841)	(15,270)	18,509,065	(57,922,798)	\$ 37,380,810	\$ 37,380,810	
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
SUBTOTAL ASSETS			37,380,810	2,763,572	16,712,307	21,977,145	5,381,360	12,513,178	1,244,673	16,402,765	149,506	(70,850)	(263,841)	(15,270)	18,509,065	(57,922,798)	37,380,810	37,380,810	
Liabilities and Deferred Inflows																			
Accounts Payable	9500-9599		(131,457,719)	(48,016,184)	(19,460,746)	(6,033,390)	1,055,645	(1,467,618)	322,928	9,143,753	3,801,436	(6,642,402)	(7,459,899)	(10,887,250)	(45,813,992)	-	\$ (131,457,719)	\$ (131,457,719)	
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
SUBTOTAL LIABILITIES			(131,457,719)	(48,016,184)	(19,460,746)	(6,033,390)	1,055,645	(1,467,618)	322,928	9,143,753	3,801,436	(6,642,402)	(7,459,899)	(10,887,250)	(45,813,992)	-	(131,457,719)	(131,457,719)	
Nonoperating																			
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
TOTAL BALANCE SHEET ITEMS			(94,076,908)	(45,252,611)	(2,748,439)	15,943,755	6,437,005	11,045,559	1,567,601	25,546,518	3,950,942	(6,713,252)	(7,723,740)	(10,902,519)	(27,304,927)	(57,922,798)	-	(94,076,908)	
E. NET INCREASE/DECREASE B - C + D			(94,076,908)	(27,147,006)	4,295,154	25,546,138	(15,799,886)	(10,163,648)	7,149,595	59,864,250	10,234,379	(11,652,734)	(11,980,226)	(2,303,604)	(46,376,886)	(151,509,065)	-	(169,843,537)	\$ (75,766,629)
F. ENDING CASH (A + E)			189,965,102	194,260,256	219,806,394	204,006,508	193,842,860	200,992,455	260,856,706	271,091,085	259,438,351	247,458,125	245,154,521	198,777,635			\$ 47,268,570	\$ 47,268,570	
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 47,268,570	\$ 47,268,570	

Sacramento City Unified School District 2024-25 Second Interim Cash Flow Projections

2026-27 Cash Flow Projection																		
2026-27	Object	2026-27 Beginning Balance	July 2026	August 2026	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	198,777,635	198,777,635	170,610,448	156,470,587	157,065,975	137,187,425	113,355,626	122,066,807	165,195,175	178,144,117	168,011,250	159,443,894	157,355,489			\$ -	\$ -
B. RECEIPTS																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		15,924,581	15,924,581	42,830,325	28,664,246	28,664,246	42,830,325	28,664,246	28,664,246	42,830,325	28,664,246	28,664,246	42,830,325	-	-	\$ 375,155,938	\$ 375,155,938
Property Taxes	8020-8079		-	-	(7)	37,766	-	994,833	52,628,395	24,325,699	7,685,932	19,939,658	18,290,187	19,147,150	-	-	\$ 143,049,613	\$ 143,049,613
Miscellaneous Funds	8080-8099		61,289	-	(1,176,263)	(479,934)	(2,632,546)	(1,085,437)	5,666	(137,568)	(1,867,319)	(643,567)	(85,653)	(3,240,678)	(4,748,321)	-	\$ (16,030,331)	\$ (16,030,331)
Federal Revenues	8100-8299		1,444,213	1,999,550	261,486	2,195,695	1,353,282	2,073,687	620,498	2,335,216	761,203	3,214,632	1,769,006	4,938,469	24,003,701	-	\$ 46,970,637	\$ 46,970,637
Other State Revenues	8300-8599		6,220,045	3,730,863	4,931,535	4,346,463	4,629,569	13,402,964	5,848,417	3,434,513	4,594,912	1,865,599	10,651,473	5,993,184	8,704,526	22,042,182	\$ 100,396,244	\$ 100,396,244
Other Local Revenues	8600-8799		6,003,948	3,758,309	1,312,408	3,844,689	1,509,108	3,278,380	5,653,640	5,066,734	668,979	5,711,370	(2,957,899)	(4,680,077)	17,916,588	-	\$ 47,086,176	\$ 47,086,176
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	39,364	39,364	126,148	1,816,907	983,664	-	\$ 3,005,447	\$ 3,005,447
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL RECEIPTS			29,592,787	25,474,591	48,159,484	38,608,925	33,523,659	61,494,752	93,420,861	63,688,839	54,713,398	58,791,303	56,457,507	66,805,280	46,860,157	22,042,182	699,633,724	699,633,724
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,937,850	4,766,687	16,553,150	30,365,637	26,181,265	24,842,943	24,962,603	25,219,806	25,873,196	27,933,516	18,922,604	36,985,654	23,325,769	-	\$ 287,870,680	\$ 287,870,680
Classified Salaries	2000-2999		2,857,580	3,966,602	5,249,943	5,853,515	5,677,024	6,673,273	8,130,500	6,198,769	7,218,654	5,992,070	4,463,060	12,726,917	6,579,677	-	\$ 81,587,584	\$ 81,587,584
Employee Benefits	3000-3999		2,825,654	3,977,870	11,422,651	16,460,210	15,409,103	15,289,211	16,352,083	15,855,454	16,845,529	16,987,969	15,562,209	18,345,833	20,421,693	22,042,182	\$ 207,797,651	\$ 207,797,651
Books and Supplies	4000-4999		356,117	190,212	314,511	325,250	443,376	280,379	679,752	812,691	481,434	492,214	1,427,710	2,197,604	11,064,618	-	\$ 19,065,867	\$ 19,065,867
Services	5000-5999		517,326	2,838,363	3,077,200	5,248,174	5,306,438	5,720,280	5,946,141	6,440,417	7,607,134	8,429,782	7,115,158	16,017,102	31,059,230	-	\$ 105,322,746	\$ 105,322,746
Capital Outlay	6000-6599		42,176	665,383	246,108	278,082	295,782	160,767	122,327	121,837	231,342	197,162	129,300	361,971	1,860,181	-	\$ 4,712,419	\$ 4,712,419
Other Outgo	7000-7499		(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(121,335)	(0)	-	\$ (1,456,021)	\$ (1,456,021)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS			8,415,369	16,283,782	36,742,227	58,409,534	53,191,652	52,845,519	56,072,070	54,527,640	58,135,954	59,911,378	47,498,706	86,513,746	94,311,167	22,042,182	704,900,926	704,900,926
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not in Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Accounts Receivable	9200-9299		(18,031,027)	(590,480)	(3,570,841)	(4,695,754)	(1,149,810)	(2,673,632)	(265,943)	(3,504,702)	(72,116)	34,175	127,266	7,365	(8,928,042)	7,251,486	\$ (18,031,027)	\$ -
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
SUBTOTAL ASSETS			(18,031,027)	(590,480)	(3,570,841)	(4,695,754)	(1,149,810)	(2,673,632)	(265,943)	(3,504,702)	(72,116)	34,175	127,266	7,365	(8,928,042)	7,251,486	\$ (18,031,027)	\$ -
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599		(133,478,038)	(48,754,124)	(19,759,830)	(6,126,115)	1,071,869	(1,490,174)	327,891	9,284,279	3,859,859	(6,744,486)	(7,574,547)	(11,054,571)	(46,518,088)	-	\$ (133,478,038)	\$ -
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
SUBTOTAL LIABILITIES			(133,478,038)	(48,754,124)	(19,759,830)	(6,126,115)	1,071,869	(1,490,174)	327,891	9,284,279	3,859,859	(6,744,486)	(7,574,547)	(11,054,571)	(46,518,088)	-	\$ (133,478,038)	\$ -
Nonoperating																		
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS			(151,509,065)	(49,344,604)	(23,330,671)	(10,821,869)	(77,941)	(4,163,806)	61,948	5,779,577	3,787,743	(6,710,311)	(7,447,281)	(11,047,206)	(55,446,130)	7,251,486	\$ (151,509,065)	\$ -
E. NET INCREASE/DECREASE B - C + D			(151,509,065)	(28,167,186)	(14,139,862)	595,389	(19,878,551)	(23,831,799)	8,711,181	43,128,368	12,948,942	(10,132,867)	(8,567,356)	(2,088,405)	(75,154,596)	(40,199,524)	\$ (156,776,267)	\$ (5,267,202)
F. ENDING CASH (A + E)			170,610,448	156,470,587	157,065,975	137,187,425	113,355,626	122,066,807	165,195,175	178,144,117	168,011,250	159,443,894	157,355,489	82,200,893			\$ 42,001,368	\$ 42,001,368
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 42,001,368	\$ 42,001,368