



NOVATO UNIFIED SCHOOL DISTRICT

Business & Operations

TO: Board of Trustees

FROM: Joshua Braff, Chief Financial Officer

DATE: March 18, 2025

RE: Discussion/Action: Approval of the 2024-2025 Second Interim Budget Report

Board Priority/Goal

1. Financial Responsibility

Objective

To approve the 2024-2025 Second Interim Budget Report with a positive certification

Background

State law requires that school districts review their budgets twice during the fiscal year. The second report is prepared using data as of January 31, and is due to MCOE by March 15 of each year. However, the District's Board of Trustees has discretion to allow for a later date if needed.

The second such review, referred to as the "Second Interim Budget Report," is attached for the Board's review and approval. In summary, the report shows that the District certifies its ability to meet its financial obligations for the current and two subsequent fiscal years.

Staff will attend the May Revision Workshop in May. At that time, staff expects to learn more detailed information regarding new proposals in view of a revised revenue outlook, legislative budget hearings, and community feedback.

Funding Source/Cost

There are no costs associated with this report; however, this report covers all Funds and Resources.

Recommendation

Superintendent and staff recommend the approval of the 2024-2025 Second Interim Budget Report with a positive certification.

Supporting Documents

- 2024-2025 NUSD Second Interim Budget Report 03.18.2025
- 2024-2025 Second Interim Budget Presentation 03.18.2025

Business Services Update

2024-2025 Second Interim Budget Report

Presented by Joshua Braff

For the March 18, 2025 Board Meeting

Overview of Second Interim

- This must be submitted to the County Office of Education by staff, with approval from the Board of Trustees by March 15 each year
 - NUSD received an extension to bring Second Interim to a public meeting on March 18 for approval
 - The packet was delivered to MCOE before the March 15 deadline
- The Board is asked to vote to accept the certification status presented
 - Possible certification status: Positive, Qualified, or Negative
 - 2024-2025 Second Interim is presented as Positive
- Second Interim is a snapshot of the QSS system, as of January 31, 2025
 - Includes a Multi-Year Projection (MYP)
 - Includes some budget-level activities from February and Early-March

Revenues and Expenditures are projected for 3 years as part of the required MYP. This can be found in the SACS report.

- Local Control Funding Formula (LCFF) Cost-of-Living Adjustment (COLA) is projected to be 2.43% per the Governor's Proposed Budget
 - At First Interim, this was projected at 2.93%
 - NUSD's Enrollment and Average Daily Attendance (ADA) are down from budget but up from 2023-24
 - Unduplicated count is 49%, up from historical average of 33%
- State and Federal will remain relatively flat after One-Time State/Federal Funds expire or are expended at the end of this year
- Utilization of Restricted Funds to supplant eligible one-time expenses from Unrestricted – Same as at First Interim
- NUSD is cautious about one-time monies and TK add-ons that are projected to be in the California State budget due to LA Wildfires and Deferred Taxes

- 2024-2025 Second Interim showed a decrease in ADA of 46.01 from Budget Adoption
 - Second Interim also showed a decrease of 60 students in enrollment from budget
 - Still projecting a small increase in enrollment for 2025-26 and 2026-27
- MYP includes Step and Column adjustments, but not any salary increases as negotiations with both labor partners are ongoing
- MYP includes a 3.52% COLA in 2025-26, utilizing SSC Dartboard
- Continues inclusion of new curriculum adoptions and replacement of worn or lost instructional materials
- Local grants have been added after funding is guaranteed because they are highly variable

Business Services Update

2024-2025 Second Interim Budget Report

MYP Snapshot

Multi Year Projection

Maintains 3% required reserve through Fiscal Year 2026-2027

Deficit spending will continue to reduce over the full three years

Restricted reserve will reduce as we spend down one-time monies

Year	Unrestricted EFB	Restricted EFB	Combined EFB
2020-21	14,534,661	6,660,550	21,195,211
2021-22	16,376,920	10,045,201	26,422,121
2022-23	15,423,990	20,181,292	35,605,282
2023-24	14,002,372	16,924,242	30,926,614
2024-25	11,032,318	6,671,635	17,703,953
2025-26	8,174,523	5,131,611	13,306,134
2026-27	5,069,275	5,182,730	10,252,005

EFB = Ending Fund Balance

	2024-2025 2nd Interim	2025-2026 MYP	2026-2027 MYP
LCFF Sources	\$87,279,982	\$90,805,182	\$95,152,637
All Other Revenues	\$30,308,810	\$31,503,302	\$29,337,394
Total Revenues	\$117,588,792	\$122,308,484	\$124,490,031
Salaries & Benefits	\$102,333,634	\$102,574,984	\$103,850,883
All Other Expenditures	\$28,620,813	\$26,774,314	\$25,336,272
Total Expenditures	\$130,954,447	\$129,349,298	\$129,187,155
Excess of Revenues over Expenditures	(\$13,365,655)	(\$7,040,814)	(\$4,697,124)
Total Sources/Uses	\$142,995	\$2,642,995	\$1,642,995
Net Increase/Decrease in Fund Balance	(\$13,222,660)	(\$4,397,819)	(\$3,054,129)
Beginning Fund Balance	\$30,926,613	\$17,703,953	\$13,306,134
Ending Fund Balance	\$17,703,953	\$13,306,134	\$10,252,005



2024-2025 Second Interim – MYP Snapshot

Business Services Update

2024-2025 Second Interim Budget Report

Next Steps and Conclusion

At Second Interim, the focus is on ensuring accuracy within our budget and overall financial position to ensure that NUSD can stay fiscally solvent.

- Ensuring we were staffing at our contractual levels
- Understanding NUSD's plans for one-time money expiring and grants that are not returning
- Continuing to creating long-term plans for a consistency in programming

NUSD is predicting an Unrestricted Ending Fund Balance of \$11 million, or 12.24% of the Combined Expenses when including Fund 17, and a Combined Ending Fund Balance of \$17.7 million

- Deficit has to be addressed now, or NUSD will be forced to make even more drastic cuts in future years
- NUSD must continue to find new sources of revenue so that the discussion moves away from “what to cut?”

What's Next?

May Revision of the Governor's Budget Proposal will be released in May
Continue negotiations with Labor Partners
Development of the 2025-2026 Budget

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2024-2025 Second Interim Report & Multiyear Projection

The Second Interim Report provides the actual financial activity from July 1, 2024 to January 31, 2025, with financial projections for the year ending June 30, 2025. The Report also includes a Multi-Year Projection (MYP) for the two subsequent years. The Combined General Fund budget as of the Second Interim reporting period shows a deficit of revenue over expenditures in the amount of \$13,222,660. The Combined Ending Fund Balance is projected to be \$17,703,953, of which the Unrestricted General Fund Balance is projected to be \$11,032,318 or 8.42% of total expenditures and other uses as of June 30, 2025.

Governor's Budget Proposal

On January 10, 2025, Governor Gavin Newsom released the proposed state budget for 2025-26. The Governor's Budget represents an increase of approximately \$7.5 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act. However, the budget proposes to provide only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$119.2 billion for that year. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 are made after the end of the fiscal year. The 2025-26 budget includes \$118.9 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

Some key takeaways from the budget presentation that may affect NUSD are:

- No reserve cap as the Proposition 98 "rainy day fund" includes a \$1.2 billion deposit in 2024-25 and \$376 million in 2025-26.
- The funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 2.43%.
- \$2.4 billion ongoing funding to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. The budget also provides an accumulated amount of \$1.5 billion in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class.
- The budget proposal includes continued investments in evidence-based literacy and professional learning including: \$500 million in one-time funds for TK-12 literacy and mathematics coaches and \$40 million in one-time

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funds for purchase of screening materials and training for educators to administer literacy screening

- The budget includes nearly \$1.8 billion in one-time funding for the Student Support and Professional Development Discretionary Block Grant to address rising costs and to fund statewide priorities.
- The budget includes \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- Universal Meals receives additional ongoing funding of \$106.3 million.
- English Language Proficiency Screening instrument for TK students receives \$10 million in one-time funding to support multilingual learners.

The Marin Common Message states that “Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, 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 bring a risk of state budget shortfalls in future years.”

These options will be reviewed for Novato as we move into budget development for the 2025-2026 fiscal year.

Significant Changes Since First Interim Reporting

Since the First Interim Report was presented in December 2024, the District's budget has changed, as expected. At First Interim, NUSD presented a positive budget, but it was stated that we knew the deficit would grow as carry-over would be added to the budget. At the time, we estimated an additional \$1 million but we are fortunate to see the actual number was less than projected. There has also been a significant increase to the number of students attending non-public schools (NPS).

2025-2026 & Moving Forward

The proposed State budget for 2025-2026 includes varying increases and decreases to ongoing budgets that Districts need to consider in their ongoing planning. NUSD also has a few ongoing programs that will have an unknown impact on the future budget:

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Attendance Recovery – Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional time, offset student absences, and mitigate learning loss, and thus mitigate the fiscal impacts of absences to Local Education Agencies (LEAs). Students may only be credited up to the lesser of: 1) 10 days attendance, or, 2) the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA. Participation is not mandatory and shall be at the election of the student, parent, or guardian. Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Transitional Kindergarten (TK) – The 2025-26 K-12 Trailer Bill includes intent language requiring LEAs to provide language development support to multilingual learners in TK, and requires local educational agencies and teachers and staff assigned to TK classrooms to provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism. In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The screening tool will be determined by the State Superintendent of Schools in 2025-26.

Also starting in 2025-26, the adult-to-student ratio will be 1-to-10.

Bargaining Unit Negotiations – As of March 18, 2025, NUSD had already settled salary negotiations with NFT and CSEA for the 2024-25 school year. NUSD is still in active negotiations with both partners for the 2025-26 school year and beyond. If any increases to the salary are negotiated, these increases will affect NUSD's 2025-2026 budget, and the subsequent years in the MYP.

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Budgetary Changes as of the Second Interim Reporting Period

The following tables reflect the changes in the budget since the budget adoption.

Unrestricted General Fund	2024-2025 1st Interim	2024-2025 2nd Interim	Change
LCFF Sources	\$87,515,077	\$87,279,982	(\$235,095)
Federal Revenue	\$0	\$24,759	\$24,759
State Revenue	\$2,863,336	\$2,903,173	\$39,837
Local Revenue	\$1,618,511	\$1,742,841	\$124,330
Total Revenues	\$91,996,924	\$91,950,755	(\$46,169)
Certificated	\$38,082,622	\$38,176,126	\$93,504
Classified	\$12,655,877	\$12,805,251	\$149,374
Benefits	\$18,310,592	\$18,119,974	(\$190,618)
Supplies	\$1,424,338	\$1,401,652	(\$22,686)
Operating Expenditures	\$7,449,414	\$7,598,345	\$148,931
Equipment	\$53,691	\$136,660	\$82,969
Transfer Services	\$475,271	\$475,271	\$0
Indirect Costs	(\$1,375,214)	(\$1,420,189)	(\$44,975)
Total Expenditures	\$77,076,591	\$77,293,090	\$216,499
Excess of Revenues over Expenses	\$14,920,333	\$14,657,665	(\$262,668)
Transfers In	\$536,680	\$536,680	\$0
Transfers Out	(\$75,000)	(\$75,000)	\$0
Contributions	(\$19,969,016)	(\$21,011,269)	(\$1,042,253)
Total Sources/Uses	(\$19,507,336)	(\$20,549,589)	(\$1,042,253)
Net Increase/Decrease Fund Balance	(\$4,587,003)	(\$5,891,924)	(\$1,304,921)
Beginning Fund Balance	\$16,924,242	\$16,924,242	\$0
Ending Fund Balance	\$12,337,239	\$11,032,318	(\$1,304,921)

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2024-2025 Second Interim Report & Multiyear Projection

Restricted General Fund	2024-2025 1st Interim	2024-2025 2nd Interim	Change
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$3,827,992	\$3,972,330	\$144,338
State Revenue	\$9,799,618	\$9,927,531	\$127,913
Local Revenue	\$11,203,017	\$11,738,176	\$535,159
Total Revenues	\$24,830,627	\$25,638,037	\$807,410
Certificated	\$14,030,216	\$14,031,322	\$1,106
Classified	\$7,565,851	\$7,650,893	\$85,042
Benefits	\$11,709,925	\$11,550,068	(\$159,857)
Supplies	\$2,551,898	\$2,511,285	(\$40,613)
Operating Expenditures	\$12,547,307	\$13,766,168	\$1,218,861
Equipment	\$276,430	\$26,688	(\$249,742)
Transfer Services	\$2,518,826	\$2,814,757	\$295,931
Indirect Costs	\$1,265,201	\$1,310,176	\$44,975
Total Expenditures	\$52,465,654	\$53,661,357	\$1,195,703
Excess of Revenues over Expenditures	(\$27,635,027)	(\$28,023,320)	(\$388,293)
Transfers In	\$0	\$0	
Transfers Out	(\$318,685)	(\$318,685)	\$0
Contributions	\$19,969,016	\$21,011,269	\$1,042,253
Total Sources/Uses	\$19,650,331	\$20,692,584	\$1,042,253
Net Decrease in Fund Balance	(\$7,984,696)	(\$7,330,736)	\$653,960
Beginning Fund Balance	\$14,002,371	\$14,002,371	\$0
Ending Fund Balance	\$6,017,675	\$6,671,635	\$653,960

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2024-2025 Second Interim Report & Multiyear Projection

Combined General Fund	2024-2025 1st Interim	2024-2025 2nd Interim	Change
LCFF Sources	\$87,515,077	\$87,279,982	(\$235,095)
Federal Revenue	\$3,827,992	\$3,997,089	\$169,097
State Revenue	\$12,662,954	\$12,830,704	\$167,750
Local Revenue	\$12,821,528	\$13,481,017	\$659,489
Total Revenues	\$116,827,551	\$117,588,792	\$761,241
Certificated	\$52,112,838	\$52,207,448	\$94,610
Classified	\$20,221,728	\$20,456,144	\$234,416
Benefits	\$30,020,517	\$29,670,042	(\$350,475)
Supplies	\$3,976,236	\$3,912,937	(\$63,299)
Operating Expenditures	\$19,996,721	\$21,364,513	\$1,367,792
Equipment	\$330,121	\$163,348	(\$166,773)
Transfer Services	\$2,994,097	\$3,290,028	\$295,931
Indirect Costs	(\$110,013)	(\$110,013)	\$0
Total Expenditures	\$129,542,245	\$130,954,447	\$1,412,202
Excess of Revenues over Expenditures	(\$12,714,694)	(\$13,365,655)	(\$650,961)
Transfers In	\$536,680	\$536,680	\$0
Transfers Out	(\$393,685)	(\$393,685)	\$0
Contributions	\$0	\$0	\$0
Total Sources/Uses	\$142,995	\$142,995	\$0
Net Increase/Decrease in Fund Balance	(\$12,571,699)	(\$13,222,660)	(\$650,961)
Beginning Fund Balance	\$30,926,613	\$30,926,613	\$0
Ending Fund Balance	\$18,354,914	\$17,703,953	(\$650,961)

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2024-2025 Second Interim Report & Multiyear Projection

Summary of Budgetary Changes

Revenue

Overall, unrestricted revenues have not changed significantly since First Interim. Restricted Revenues are up by \$807,410 due to an increase in local funding (donations and grants) as well as adjustments to other State and Federal funds due to higher Average Daily Attendance (ADA) and enrollment.

Expenditures

Overall budgeted expenditures show an increase of \$1,412,202 since First Interim. Significant changes are as follows:

- 1) Certificated Salaries show a net increase of \$94,610
 - Caused by step increases due to employment verification
 - Filling of positions where employee is placed on a higher step than budgeted
- 2) Classified salaries show a net increase of \$234,416
 - Similar to Certificated with hiring in unfilled positions
 - Reclassification of various positions
- 3) Payroll related costs and benefits decreased by \$350,475. This is caused by removing extra budgeted benefits that are more accurately projected at Second Interim.
- 4) Supplies budget decreased by a net \$63,299, significant changes include:
 - Reduction of unused budgets, and a focus on tightening projected expenses
- 5) Operating expenditures increased by \$1,218,861, significant changes include:
 - Almost entirely housed in restricted funds, increase in Special Education for rising NPS costs, plus new students
 - Reallocation of school/department budgets

As of the Second Interim reporting period, the contribution from the Unrestricted General Fund is projected to be \$21,011,269. Some of the programs this contribution supports are:

- \$13,411,226 to State and Federal Special Education Resources
- \$1,615,656 to Special Education/Mental Health Programing
- \$2,658,920 to Special Education for MCOE Excess Costs
- \$3,698,475 to Restricted Routine Maintenance (RRM) program (3% required)
- \$262,432 to Sutter Health Resource for Athletic Program/Athletic Trainers
- \$88,414 to Reverse/Clean-up Accounts Receivable for Various Grants
- \$518,122 to Medi-CAL for Nursing Positions
- (\$1,179,991) from Parcel Tax to the Unrestricted General Fund
- (\$60,821) from ROTC Account that was reimbursed for actual expenses

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2024-2025 Second Interim Report & Multiyear Projection

Interfund Transfers In/Out of the General Fund total \$393,685 and include the following:

- Transfer in of \$536,680 from Special Reserve (Fund 17) for PARS Retirement Incentive
- Transfer out of \$75,000 to the Self Insurance Fund (Fund 67)
- Transfer out of \$318,685 to the Bond Fund (Fund 21) from Redevelopment Agency Fee proceeds for facilities related capital improvements

COMPONENTS OF PROJECTED COMBINED ENDING FUND BALANCE

The Reserve for Economic Uncertainties is now \$3,818,900, or 3% of total general fund expenditures.

To summarize the numbers:

Revenues	\$ 117,588,792
Expenditures	\$ 130,954,447
Other Financing Sources/Uses	<u>\$ 142,995</u>
Excess/Operating Deficit	\$ (13,222,660)
Beginning Balance	<u>\$ 30,926,613</u>
Ending Balance	\$ 17,703,953

Components of the Ending Balance are as follows:

Revolving Cash	\$ 25,500
Stores	\$ 95,213
Prepaid Items	\$ 121,096
Legally Restricted General Fund	\$ 6,671,635
Economic Uncertainties – 3%	\$ 3,924,400
Assigned	\$ 0
Unassigned	<u>\$ 6,866,109</u>
Total Fund Balance	\$ 17,703,953

MULTI-YEAR PROJECTION (Form MYPI)

Novato Unified School District

2024-2025 Second Interim Report & Multiyear Projection

The Multi-Year Projection (MYP) demonstrates that the District will be able to meet its financial obligations in 2024-25, 2025-26, and 2026-27. The following assumptions were used in developing the 2023-24, 2024-25, and 2025-26 MYP (found on the following pages).

Budget Assumptions	2024-25	2025-26	2026-27
LCFF Projected COLA	1.07%	2.43%	3.52%
Supplemental Grant portion of LCFF Funds	\$6.7 million	\$7.54 million	\$8.4 million
Projected Enrollment (NUSD only)	7,245	7,300	7,350
Projected Enrollment MCOE Served	72	75	75
Prior Year CALPADs Enrollment	7,277	7,277	7,300
Projected Change in Enrollment (NUSD)	-32	23	50
Projected P2 ADA (includes NPS & MCOE Served)	6,961.83	7,004.84	7,049.84
Funded P2 ADA includes NPS and MCOE served	6,961.83	7,004.84	7,049.84
Change from Prior Year	-9.34	43.01	45.00
Projected LCFF Entitlement Per ADA	\$12,537	\$12,963	\$13,497
Prior Year LCFF Entitlement Per ADA	\$12,311	\$12,537	\$12,963
Increase in LCFF Entitlement Per ADA from Prior Year	\$226	\$426	\$534
Net Change in LCFF Funding-due to Change in ADA	1.84%	3.40%	4.12%
State, Federal and Other Local	<i>Only On-going Related Expenditures</i>		
Est. Remaining LREBG Funding	\$4.0 million		
Estimated Parcel Tax Funding	\$4.1 million	\$4.1 million	\$4.1 million
Lottery Funding: Unrestricted/Restricted Prop 20	\$191/\$82ADA	\$191/\$82ADA	\$191/\$82ADA
Changes in Teacher Staffing & Staffing Reserve (MYP FTE at 24-25 level)	-10 FTE	TBD	TBD
Certificated Step/Column Increase	1.50%	1.50%	1.50%
Classified Step Increase	2%	2%	2%
State Unemployment Insurance	0.05%	0.05%	0.05%
PERS Rates	27.05%	27.40%	27.50%
STRS Rates	19.10%	19.1%	19.1%
Workers Compensation (2021-2022 Rate)	1.080%	1.080%	1.080%
Health/Welfare	2024-2025 Rates/Employer Cap		
Contribution to Restricted Programs	23%	20%	22%
Routine Repair Maintenance Account	3%	3%	3%
Reserve for Economic Uncertainty	3%	3%	3%
Projected Unrestricted Ending Fund Balance as percent of Combined General Fund Expenditures	8.4%	6.3%	3.9%

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2024-2025 General Fund Budget and Multi-Year Projection

Unrestricted General Fund	2024-2025 2nd Interim	2025-2026 MYP	2026-2027 MYP
LCFF Sources	\$87,279,982	\$90,805,182	\$95,152,637
Federal Revenue	\$24,759	\$24,759	\$24,759
State Revenue	\$2,903,173	\$3,036,552	\$3,048,244
Local Revenue	\$1,742,841	\$1,542,841	\$1,542,841
Total Revenues	\$91,950,755	\$95,409,334	\$99,768,481
Certificated	\$38,176,126	\$41,716,937	\$42,241,237
Classified	\$12,805,251	\$12,803,951	\$13,060,051
Benefits	\$18,119,974	\$18,613,063	\$18,856,063
Supplies	\$1,401,652	\$1,661,652	\$1,661,652
Operating Expenditures	\$7,598,345	\$7,898,345	\$7,898,345
Equipment	\$136,660	\$136,660	\$136,660
Transfer Services	\$475,271	\$475,271	\$475,271
Indirect Costs	(\$1,420,189)	(\$1,420,189)	(\$1,420,189)
Other Adjustments	\$0	\$0	\$0
Total Expenditures	\$77,293,090	\$81,885,690	\$82,909,090
Excess of Revenues over Expenses	\$14,657,665	\$13,523,644	\$16,859,391
Transfers In	\$536,680	\$3,036,680	\$2,036,680
Transfers Out	(\$75,000)	(\$75,000)	(\$75,000)
Contributions	(\$21,011,269)	(\$19,343,119)	(\$21,926,319)
Total Sources/Uses	(\$20,549,589)	(\$16,381,439)	(\$19,964,639)
Net Increase/Decrease Fund Balance	(\$5,891,924)	(\$2,857,795)	(\$3,105,248)
Beginning Fund Balance	\$16,924,242	\$11,032,318	\$8,174,523
Ending Fund Balance	\$11,032,318	\$8,174,523	\$5,069,275

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Restricted General Fund	2024-2025 2nd Interim	2025-2026 MYP	2026-2027 MYP
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$3,972,330	\$3,622,330	\$3,622,330
State Revenue	\$9,927,531	\$12,055,131	\$9,877,531
Local Revenue	\$11,738,176	\$11,221,689	\$11,221,689
Total Revenues	\$25,638,037	\$26,899,150	\$24,721,550
Certificated	\$14,031,322	\$11,114,211	\$11,146,517
Classified	\$7,650,893	\$7,446,893	\$7,595,793
Benefits	\$11,550,068	\$10,879,929	\$10,951,222
Supplies	\$2,511,285	\$2,390,785	\$1,289,009
Operating Expenditures	\$13,766,168	\$11,480,169	\$11,143,903
Equipment	\$26,688	\$26,688	\$26,688
Transfer Services	\$2,814,757	\$2,814,757	\$2,814,757
Indirect Costs	\$1,310,176	\$1,310,176	\$1,310,176
Other Adjustments			
Total Expenditures	\$53,661,357	\$47,463,608	\$46,278,065
Excess of Revenues over Expenditures	(\$28,023,320)	(\$20,564,458)	(\$21,556,515)
Transfers In	\$0	\$0	\$0
Transfers Out	(\$318,685)	(\$318,685)	(\$318,685)
Contributions	\$21,011,269	\$19,343,119	\$21,926,319
Total Sources/Uses	\$20,692,584	\$19,024,434	\$21,607,634
Net Decrease in Fund Balance	(\$7,330,736)	(\$1,540,024)	\$51,119
Beginning Fund Balance	\$14,002,371	\$6,671,635	\$5,131,611
Ending Fund Balance	\$6,671,635	\$5,131,611	\$5,182,730

Novato Unified School District

2024-2025 Second Interim Report & Multiyear Projection

Restricted General Fund	2024-2025 2nd Interim	2025-2026 MYP	2026-2027 MYP
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$3,972,330	\$3,622,330	\$3,622,330
State Revenue	\$9,927,531	\$12,055,131	\$9,877,531
Local Revenue	\$11,738,176	\$11,221,689	\$11,221,689
Total Revenues	\$25,638,037	\$26,899,150	\$24,721,550
Certificated	\$14,031,322	\$11,114,211	\$11,146,517
Classified	\$7,650,893	\$7,446,893	\$7,595,793
Benefits	\$11,550,068	\$10,879,929	\$10,951,222
Supplies	\$2,511,285	\$2,390,785	\$1,289,009
Operating Expenditures	\$13,766,168	\$11,480,169	\$11,143,903
Equipment	\$26,688	\$26,688	\$26,688
Transfer Services	\$2,814,757	\$2,814,757	\$2,814,757
Indirect Costs	\$1,310,176	\$1,310,176	\$1,310,176
Other Adjustments			
Total Expenditures	\$53,661,357	\$47,463,608	\$46,278,065
Excess of Revenues over Expenditures	(\$28,023,320)	(\$20,564,458)	(\$21,556,515)
Transfers In	\$0	\$0	\$0
Transfers Out	(\$318,685)	(\$318,685)	(\$318,685)
Contributions	\$21,011,269	\$19,343,119	\$21,926,319
Total Sources/Uses	\$20,692,584	\$19,024,434	\$21,607,634
Net Decrease in Fund Balance	(\$7,330,736)	(\$1,540,024)	\$51,119
Beginning Fund Balance	\$14,002,371	\$6,671,635	\$5,131,611
Ending Fund Balance	\$6,671,635	\$5,131,611	\$5,182,730

Novato Unified School District

2024-2025 Second Interim Report & Multiyear Projection

Combined General Fund	2024-2025 2nd Interim	2025-2026 MYP	2026-2027 MYP
LCFF Sources	\$87,279,982	\$90,805,182	\$95,152,637
Federal Revenue	\$3,997,089	\$3,647,089	\$3,647,089
State Revenue	\$12,830,704	\$15,091,683	\$12,925,775
Local Revenue	\$13,481,017	\$12,764,530	\$12,764,530
Total Revenues	\$117,588,792	\$122,308,484	\$124,490,031
Certificated	\$52,207,448	\$52,831,148	\$53,387,754
Classified	\$20,456,144	\$20,250,844	\$20,655,844
Benefits	\$29,670,042	\$29,492,992	\$29,807,285
Supplies	\$3,912,937	\$4,052,437	\$2,950,661
Operating Expenditures	\$21,364,513	\$19,378,514	\$19,042,248
Equipment	\$163,348	\$163,348	\$163,348
Transfer Services	\$3,290,028	\$3,290,028	\$3,290,028
Indirect Costs	(\$110,013)	(\$110,013)	(\$110,013)
Other Adjustments	\$0	\$0	\$0
Total Expenditures	\$130,954,447	\$129,349,298	\$129,187,155
Excess of Revenues over Expenditures	(\$13,365,655)	(\$7,040,814)	(\$4,697,124)
Transfers In	\$536,680	\$3,036,680	\$2,036,680
Transfers Out	(\$393,685)	(\$393,685)	(\$393,685)
Contributions	\$0	\$0	\$0
Total Sources/Uses	\$142,995	\$2,642,995	\$1,642,995
Net Increase/Decrease in Fund Balance	(\$13,222,660)	(\$4,397,819)	(\$3,054,129)
Beginning Fund Balance	\$30,926,613	\$17,703,953	\$13,306,134
Ending Fund Balance	\$17,703,953	\$13,306,134	\$10,252,005

Novato Unified School District
2024-2025 Second Interim Report & Multiyear Projection

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Novato Unified School District

2024-2025 Second Interim Report & Multiyear Projection

2024-2025 Second Interim (Other Funds)

	Assoc. Student Body Fund 08	Adult Education Fund 11	Child Dev. Fund 12	Cafeteria Fund 13 (FANS)	Deferred Maintenance Fund 14	Special Reserve Fund 17	Bond Fund 21 & Fund 22	Capital Facilities Fund 25	County Schools Facility Fund 35	Special Reserve Fund 40	Self-Insurance Fund 67
Revenue	\$0	\$275,843	\$2,396,503	\$5,263,328	\$0	\$175,753	\$1,546,928	\$269,124	\$4,150,970	\$11,756	\$50,192
Expenditure	\$0	\$378,183	\$2,396,503	\$6,323,192	\$543,128	\$0	\$43,051,064	\$571,797	\$445,496	\$0	\$299,431
Excess Over Expenditures	\$0	(\$102,340)	\$0	(\$1,059,864)	(\$543,128)	\$175,753	(\$41,504,136)	(\$302,673)	\$3,705,474	\$11,756	(\$249,239)
Transfers In/Out	\$0	\$0	\$0	\$0	\$0	(\$536,680)	\$318,685	\$0	\$0	\$0	\$75,000
Net Change	\$0	(\$102,340)	\$0	(\$1,059,864)	(\$543,128)	(\$360,927)	(\$41,185,451)	(\$302,673)	\$3,705,474	\$11,756	(\$174,239)
Beginning Fund Balance	\$391,492	\$111,833	\$20,400	\$6,887,472	\$815,431	\$5,525,865	\$43,449,362	\$1,481,978	\$10,403,450	\$953,244	\$407,618
Ending Fund Balance	\$391,492	\$9,493	\$20,400	\$5,827,608	\$272,303	\$5,164,938	\$2,263,911	\$1,179,305	\$14,108,924	\$965,000	\$233,379

*The SACS Form Fund 21 includes both the Building Fund (Fund 21) and the Bond Fund (Fund 22)

Novato Unified School District

2024-2025 Second Interim Report & Multiyear Projection

OTHER FUNDS

Budgets for all other funds of the District have been presented. All funds are fiscally solvent and maintain appropriate reserves.

Student Body Account Fund (Form 08I)

This fund is used to account for student body funds from all of the District school sites as required by the Governmental Accounting Standards Board. The projected balance for this fund is \$368,506.

Adult Education Fund (Form 11I)

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. The projected balance for this fund is \$5,957.

Child Development Fund (Form 12)

This fund is used to account separately for federal, state, and local revenues to operate child development programs. In Novato, this fund is used for the flow through funding for state money used to fund the North Bay Children's Center. The projected balance for this fund is \$53,002.

Cafeteria Fund (Form 13I)

This fund is used to account separately for federal, state, and local resources to operate the food service program. Staff continues to monitor revenues and participation. The ending fund balance is projected to be \$3,934,842.

Deferred Maintenance Fund (Form 14I)

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. The fund has a projected ending balance of \$560,924.

Special Reserve Fund for Other than Capital Outlay Projects (Form 17I)

On June 14, 2016, the Board approved Resolution 18-2015/2016 establishing Fund 17 – Special Reserve Fund. Balances in this fund are included in the calculation of total reserves for the district. The fund has a projected ending balance of \$5,508,670.

Building Fund (Form 21I - Includes Funds 21 and 22)

This fund is where general obligation bond funds are deposited once they are issued. All of the 2001 Measure A, \$107,000,000 bond issue has been spent. The remaining sources in the fund are from accrued interest and redevelopment agency (RDA) facilities funding. The Measure G fund is held in Fund 22. For SACS (Standardized Account Code Structure) purposes, Funds 21 and 22 roll up into Fund 21. Fund 21 has projected ending fund balance of \$2,090,859, the sources of these dollars are from accrued interest and local resources.

Novato Unified School District

2024-2025 Second Interim Report & Multiyear Projection

OTHER FUNDS (continued)

For budgetary purposes, Fund 22 (Measure G bond proceeds and related interest earnings) includes the 2017 issuance of \$51 million, 2019 issuance of \$55 million, 2020 issuance of \$101 million, and 2023 issuance of \$15 million for the total \$222 million Measure G approval. The ending fund balance is \$2,743,617.

Capital Facilities Fund (Form 25I)

This fund is used to account for Developer Fees collected and expended for school facilities. The fund is expected to have an ending balance of \$1,900,844.

County Schools Facilities Fund (Form 35I)

This fund accounts for multiple state-funded facilities grants and reimbursements. The money held in this account are for future building projects. The ending fund balance is \$7,378,030.

Special Reserve Fund for Capital Outlay Projects (Form 40I)

This fund accounts for the revenue realized from the sale of the San Carlos site and for a gift from the George Roth Foundation. The Board has designated most of the funds for the modernization of Hamilton Elementary and the Hamilton triangle. The fund is expected to have an ending balance of \$322,589.

Self-Insurance Fund (Form 67I)

The District carries a policy with a \$25,000 deductible for most losses, it is imperative the District maintain an adequate reserve in this fund. The fund is expected to have an ending balance of \$454,184.

G = General Ledger Data; S = Supplemental Data

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

2024-25 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	87,515,077.00	87,515,077.00	46,625,832.57	87,279,982.00	(235,095.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	24,759.00	24,759.00	24,759.00	New
3) Other State Revenue		8300-8599	2,955,591.00	2,955,591.00	1,731,108.95	2,903,173.00	(52,418.00)	-1.8%
4) Other Local Revenue		8600-8799	1,442,470.00	1,442,470.00	723,133.21	1,742,841.00	300,371.00	20.8%
5) TOTAL, REVENUES			91,913,138.00	91,913,138.00	49,104,833.73	91,950,755.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,950,246.00	38,950,246.00	19,648,922.92	38,176,126.00	774,120.00	2.0%
2) Classified Salaries		2000-2999	13,344,785.00	13,344,785.00	7,282,166.57	12,805,250.71	539,534.29	4.0%
3) Employee Benefits		3000-3999	17,683,234.00	17,683,234.00	9,767,400.72	18,119,974.29	(436,740.29)	-2.5%
4) Books and Supplies		4000-4999	1,387,450.00	1,387,450.00	698,428.16	1,401,651.96	(14,201.96)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	6,610,399.00	6,610,399.00	3,930,852.31	7,598,345.04	(987,946.04)	-14.9%
6) Capital Outlay		6000-6999	268,549.00	268,549.00	104,578.99	136,660.00	131,889.00	49.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	475,271.00	475,271.00	8,292.00	475,271.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(957,561.00)	(957,561.00)	(1,165.40)	(1,420,189.00)	462,628.00	-48.3%
9) TOTAL, EXPENDITURES			77,762,373.00	77,762,373.00	41,439,476.27	77,293,090.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,150,765.00	14,150,765.00	7,665,357.46	14,657,665.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	536,680.00	536,680.00	New
b) Transfers Out		7600-7629	75,000.00	75,000.00	0.00	75,000.00	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	(20,453,799.00)	(20,453,799.00)	(23,985.00)	(21,011,269.08)	(557,470.08)	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,528,799.00)	(20,528,799.00)	(23,985.00)	(20,549,589.08)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,378,034.00)	(6,378,034.00)	7,641,372.46	(5,891,924.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,924,242.19	16,924,242.19		16,924,242.19	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)			16,924,242.19	16,924,242.19		16,924,242.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,924,242.19	16,924,242.19		16,924,242.19		
2) Ending Balance, June 30 (E + F1e)			10,546,208.19	10,546,208.19		11,032,318.11		
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		

2024-25 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		3,924,400.00		
Unassigned/Unappropriated Amount		9790	10,546,208.19	10,546,208.19		7,107,918.11		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	37,512,106.00	37,512,106.00	20,529,680.00	37,605,296.00	93,190.00	0.2%
Education Protection Account State Aid - Current Year		8012	2,696,257.00	2,696,257.00	1,830,131.00	7,087,425.00	4,391,168.00	162.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	168,758.00	168,758.00	84,903.81	165,198.00	(3,560.00)	-2.1%
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	49,624,807.00	49,624,807.00	27,879,003.23	50,230,549.00	605,742.00	1.2%
Unsecured Roll Taxes		8042	956,313.00	956,313.00	1,209,990.27	966,817.00	10,504.00	1.1%
Prior Years' Taxes		8043	21,828.00	21,828.00	128,090.98	86,618.00	64,790.00	296.8%
Supplemental Taxes		8044	2,338,716.00	2,338,716.00	978,930.85	2,040,377.00	(298,339.00)	-12.8%
Education Revenue Augmentation Fund (ERAF)		8045	(6,185,866.00)	(6,185,866.00)	(6,097,879.57)	(11,087,054.00)	(4,901,188.00)	79.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,059,593.00	2,059,593.00	921,700.00	1,677,899.00	(381,694.00)	-18.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			89,192,512.00	89,192,512.00	47,464,550.57	88,773,125.00	(419,387.00)	-0.5%
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	(1,677,435.00)	(1,677,435.00)	(838,718.00)	(1,493,143.00)	184,292.00	-11.0%
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			87,515,077.00	87,515,077.00	46,625,832.57	87,279,982.00	(235,095.00)	-0.3%
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	24,759.00	24,759.00	24,759.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	24,759.00	24,759.00	24,759.00	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	348,497.00	348,497.00	355,841.00	355,841.00	7,344.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	1,248,558.00	1,248,558.00	470,967.03	1,374,436.00	125,878.00	10.1%
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						

2024-25 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,358,536.00	1,358,536.00	904,300.92	1,172,896.00	(185,640.00)	-13.7%
TOTAL, OTHER STATE REVENUE			2,955,591.00	2,955,591.00	1,731,108.95	2,903,173.00	(52,418.00)	-1.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	138,240.00	138,240.00	138,240.00	138,240.00	0.00	0.0%
Interest		8660	824,459.00	824,459.00	371,196.02	1,000,000.00	175,541.00	21.3%
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	2,250.00	2,250.00	2,025.00	2,250.00	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	220,000.00	220,000.00	164,936.14	350,000.00	130,000.00	59.1%
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	257,521.00	257,521.00	43,122.40	248,738.00	(8,783.00)	-3.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	3,613.65	3,613.00	3,613.00	New
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,442,470.00	1,442,470.00	723,133.21	1,742,841.00	300,371.00	20.8%
TOTAL, REVENUES			91,913,138.00	91,913,138.00	49,104,833.73	91,950,755.00	37,617.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,958,710.00	32,958,710.00	16,283,371.75	32,185,100.00	773,610.00	2.3%
Certificated Pupil Support Salaries		1200	1,307,790.00	1,307,790.00	642,843.49	1,209,034.00	98,756.00	7.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,620,856.00	4,620,856.00	2,696,665.12	4,734,102.00	(113,246.00)	-2.5%
Other Certificated Salaries		1900	62,890.00	62,890.00	26,042.56	47,890.00	15,000.00	23.9%
TOTAL, CERTIFICATED SALARIES			38,950,246.00	38,950,246.00	19,648,922.92	38,176,126.00	774,120.00	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	736,178.00	736,178.00	341,454.65	636,784.00	99,394.00	13.5%
Classified Support Salaries		2200	6,618,439.00	6,618,439.00	3,421,941.08	5,991,682.71	626,756.29	9.5%
Classified Supervisors' and Administrators' Salaries		2300	1,259,290.00	1,259,290.00	766,244.31	1,314,791.00	(55,501.00)	-4.4%
Clerical, Technical and Office Salaries		2400	3,744,414.00	3,744,414.00	2,222,323.82	3,885,064.00	(140,650.00)	-3.8%
Other Classified Salaries		2900	986,464.00	986,464.00	530,202.71	976,929.00	9,535.00	1.0%
TOTAL, CLASSIFIED SALARIES			13,344,785.00	13,344,785.00	7,282,166.57	12,805,250.71	539,534.29	4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,068,460.00	8,068,460.00	3,666,127.72	7,126,802.00	941,658.00	11.7%
PERS		3201-3202	3,511,053.00	3,511,053.00	1,817,030.87	3,317,096.01	193,956.99	5.5%
OASDI/Medicare/Alternative		3301-3302	1,591,936.00	1,591,936.00	805,576.51	1,498,339.63	93,596.37	5.9%
Health and Welfare Benefits		3401-3402	3,900,006.00	3,900,006.00	3,146,008.65	5,552,594.02	(1,652,588.02)	-42.4%
Unemployment Insurance		3501-3502	28,126.00	28,126.00	(20,375.28)	(7,972.10)	36,098.10	128.3%
Workers' Compensation		3601-3602	583,653.00	583,653.00	353,032.25	633,114.73	(49,461.73)	-8.5%
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			17,683,234.00	17,683,234.00	9,767,400.72	18,119,974.29	(436,740.29)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,968.00	2,968.00	(292.45)	2,845.00	123.00	4.1%
Materials and Supplies		4300	1,012,860.00	1,012,860.00	450,846.57	1,043,978.96	(31,118.96)	-3.1%
Noncapitalized Equipment		4400	371,622.00	371,622.00	247,874.04	354,828.00	16,794.00	4.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,387,450.00	1,387,450.00	698,428.16	1,401,651.96	(14,201.96)	-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)
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	91,932.00	91,932.00	38,458.54	102,012.00	(10,080.00)	-11.0%
Dues and Memberships		5300	36,945.00	36,945.00	39,025.12	47,072.00	(10,127.00)	-27.4%
Insurance		5400-5450	979,089.00	979,089.00	1,018,754.58	1,038,330.00	(59,241.00)	-6.1%
Operations and Housekeeping Services		5500	1,891,232.00	1,891,232.00	1,039,898.36	1,991,232.00	(100,000.00)	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	285,419.00	285,419.00	195,825.19	374,576.00	(89,157.00)	-31.2%
Transfers of Direct Costs		5710	(26,483.00)	(26,483.00)	(14,024.39)	(26,483.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,174.00)	(5,174.00)	(1,105.58)	(5,174.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,102,792.00	3,102,792.00	1,439,457.87	3,820,958.39	(718,166.39)	-23.1%
Communications		5900	254,647.00	254,647.00	174,562.62	255,821.65	(1,174.65)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,610,399.00	6,610,399.00	3,930,852.31	7,598,345.04	(987,946.04)	-14.9%
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	22,570.00	(22,570.00)	New
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	193,549.00	193,549.00	65,974.92	60,399.00	133,150.00	68.8%
Equipment Replacement		6500	75,000.00	75,000.00	38,604.07	53,691.00	21,309.00	28.4%
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			268,549.00	268,549.00	104,578.99	136,660.00	131,889.00	49.1%
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	8,292.00	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	475,271.00	475,271.00	0.00	475,271.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

2024-25 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			475,271.00	475,271.00	8,292.00	475,271.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(847,548.00)	(847,548.00)	(1,165.40)	(1,310,176.00)	462,628.00	-54.6%
Transfers of Indirect Costs - Interfund		7350	(110,013.00)	(110,013.00)	0.00	(110,013.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(957,561.00)	(957,561.00)	(1,165.40)	(1,420,189.00)	462,628.00	-48.3%
TOTAL, EXPENDITURES			77,762,373.00	77,762,373.00	41,439,476.27	77,293,090.00	469,283.00	0.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	536,680.00	536,680.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	536,680.00	536,680.00	New
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	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,000.00	75,000.00	0.00	75,000.00	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								

Description	Resource Codes	Object Codes	Original Budget (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 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	(20,453,799.00)	(20,453,799.00)	(23,985.00)	(21,011,269.08)	(557,470.08)	2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,453,799.00)	(20,453,799.00)	(23,985.00)	(21,011,269.08)	(557,470.08)	2.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,528,799.00)	(20,528,799.00)	(23,985.00)	(20,549,589.08)	(20,790.08)	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,991,778.00	2,991,778.00	985,066.38	3,972,329.93	980,551.93	32.8%
3) Other State Revenue		8300-8599	9,181,545.00	9,181,545.00	2,836,119.07	9,927,531.00	745,986.00	8.1%
4) Other Local Revenue		8600-8799	11,023,283.00	11,023,283.00	4,681,804.96	11,738,175.62	714,892.62	6.5%
5) TOTAL, REVENUES			23,196,606.00	23,196,606.00	8,502,990.41	25,638,036.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,832,892.00	13,832,892.00	8,932,124.50	14,031,321.58	(198,429.58)	-1.4%
2) Classified Salaries		2000-2999	7,136,919.00	7,136,919.00	4,282,014.89	7,650,893.00	(513,974.00)	-7.2%
3) Employee Benefits		3000-3999	12,423,559.00	12,423,559.00	4,300,922.61	11,550,067.92	873,491.08	7.0%
4) Books and Supplies		4000-4999	1,423,942.00	1,423,942.00	1,053,980.34	2,511,284.71	(1,087,342.71)	-76.4%
5) Services and Other Operating Expenditures		5000-5999	11,000,950.00	11,000,950.00	5,337,270.21	13,766,168.57	(2,765,218.57)	-25.1%
6) Capital Outlay		6000-6999	16,963.00	16,963.00	9,724.67	26,688.00	(9,725.00)	-57.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,518,826.00	2,518,826.00	0.00	2,814,757.00	(295,931.00)	-11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	847,548.00	847,548.00	1,165.40	1,310,176.00	(462,628.00)	-54.6%
9) TOTAL, EXPENDITURES			49,201,599.00	49,201,599.00	23,917,202.62	53,661,356.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,004,993.00)	(26,004,993.00)	(15,414,212.21)	(28,023,320.23)		
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	318,685.00	318,685.00	0.00	318,685.00	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	20,453,799.00	20,453,799.00	23,985.00	21,011,269.08	557,470.08	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,135,114.00	20,135,114.00	23,985.00	20,692,584.08		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,869,879.00)	(5,869,879.00)	(15,390,227.21)	(7,330,736.15)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,002,371.00	14,002,371.00		14,002,371.00	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)			14,002,371.00	14,002,371.00		14,002,371.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,002,371.00	14,002,371.00		14,002,371.00		
2) Ending Balance, June 30 (E + F1e)			8,132,492.00	8,132,492.00		6,671,634.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	8,132,492.00	8,132,492.00		6,671,634.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,392,594.00	1,392,594.00	(3.00)	1,814,418.00	421,824.00	30.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	492,513.00	492,513.00	26.00	178,630.00	(313,883.00)	-63.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	544,289.00	544,289.00	533,480.91	1,137,199.00	592,910.00	108.9%
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	212,695.00	212,695.00	205,870.89	281,084.00	68,389.00	32.2%
Title III, Immigrant Student Program	4201	8290	42,018.00	42,018.00	58,104.56	116,807.00	74,789.00	178.0%
Title III, English Learner Program	4203	8290	155,308.00	155,308.00	134,360.55	257,311.00	102,003.00	65.7%
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	97,076.00	97,076.00	44,686.71	96,859.00	(217.00)	-0.2%
Career and Technical Education	3500-3599	8290	55,285.00	55,285.00	7,124.87	58,384.00	3,099.00	5.6%
All Other Federal Revenue	All Other	8290	0.00	0.00	1,414.89	31,637.93	31,637.93	New
TOTAL, FEDERAL REVENUE			2,991,778.00	2,991,778.00	985,066.38	3,972,329.93	980,551.93	32.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	472,000.00	472,000.00	41,375.47	618,413.00	146,413.00	31.0%
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	150,255.00	150,255.00	0.00	149,206.00	(1,049.00)	-0.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	150,643.00	150,643.00	0.00	150,643.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	52,979.00	52,979.00	52,847.09	86,772.00	33,793.00	63.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,355,668.00	8,355,668.00	2,741,896.51	8,922,497.00	566,829.00	6.8%
TOTAL, OTHER STATE REVENUE			9,181,545.00	9,181,545.00	2,836,119.07	9,927,531.00	745,986.00	8.1%
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	4,130,707.00	4,130,707.00	2,278,377.20	4,130,707.00	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	350,000.00	350,000.00	356,868.64	350,000.00	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%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	310,793.00	310,793.00	195,220.18	448,823.84	138,030.84	44.4%
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	1,462,809.00	1,462,809.00	1,728,685.89	2,218,936.78	756,127.78	51.7%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,768,974.00	4,768,974.00	122,653.05	4,589,708.00	(179,266.00)	-3.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,023,283.00	11,023,283.00	4,681,804.96	11,738,175.62	714,892.62	6.5%
TOTAL, REVENUES			23,196,606.00	23,196,606.00	8,502,990.41	25,638,036.55	2,441,430.55	10.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,757,456.00	10,757,456.00	7,382,017.28	11,229,146.58	(471,690.58)	-4.4%
Certificated Pupil Support Salaries		1200	2,025,327.00	2,025,327.00	891,186.78	1,632,016.00	393,311.00	19.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,040,323.00	1,040,323.00	655,643.24	1,090,098.00	(49,775.00)	-4.8%
Other Certificated Salaries		1900	9,786.00	9,786.00	3,277.20	80,061.00	(70,275.00)	-718.1%
TOTAL, CERTIFICATED SALARIES			13,832,892.00	13,832,892.00	8,932,124.50	14,031,321.58	(198,429.58)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,119,604.00	2,119,604.00	1,210,317.14	2,246,176.00	(126,572.00)	-6.0%
Classified Support Salaries		2200	2,878,184.00	2,878,184.00	1,675,248.03	2,959,463.00	(81,279.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	422,083.00	422,083.00	274,571.34	435,367.00	(13,284.00)	-3.1%
Clerical, Technical and Office Salaries		2400	522,757.00	522,757.00	319,678.79	538,053.00	(15,296.00)	-2.9%
Other Classified Salaries		2900	1,194,291.00	1,194,291.00	802,199.59	1,471,834.00	(277,543.00)	-23.2%
TOTAL, CLASSIFIED SALARIES			7,136,919.00	7,136,919.00	4,282,014.89	7,650,893.00	(513,974.00)	-7.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,722,837.00	6,722,837.00	1,659,243.34	6,703,548.58	19,288.42	0.3%
PERS		3201-3202	2,034,224.00	2,034,224.00	1,072,706.45	1,982,898.00	51,326.00	2.5%
OASDI/Medicare/Alternative		3301-3302	775,139.00	775,139.00	438,517.01	785,752.16	(10,613.16)	-1.4%
Health and Welfare Benefits		3401-3402	2,653,843.00	2,653,843.00	966,844.71	1,771,347.00	882,496.00	33.3%
Unemployment Insurance		3501-3502	10,884.00	10,884.00	40,468.47	44,660.90	(33,776.90)	-310.3%
Workers' Compensation		3601-3602	226,632.00	226,632.00	117,802.58	206,861.28	19,770.72	8.7%
OPEB, Allocated		3701-3702	0.00	0.00	5,340.05	55,000.00	(55,000.00)	New
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			12,423,559.00	12,423,559.00	4,300,922.61	11,550,067.92	873,491.08	7.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	300,000.00	669,123.60	710,400.00	(410,400.00)	-136.8%
Books and Other Reference Materials		4200	188,274.00	188,274.00	48,637.89	230,076.88	(41,802.88)	-22.2%
Materials and Supplies		4300	767,634.00	767,634.00	318,125.46	1,426,750.83	(659,116.83)	-85.9%
Noncapitalized Equipment		4400	148,034.00	148,034.00	18,093.39	144,057.00	3,977.00	2.7%
Food		4700	20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			1,423,942.00	1,423,942.00	1,053,980.34	2,511,284.71	(1,087,342.71)	-76.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,336,919.00	3,336,919.00	1,571,375.22	6,613,664.13	(3,276,745.13)	-98.2%
Travel and Conferences		5200	105,279.00	105,279.00	50,227.52	128,594.00	(23,315.00)	-22.1%
Dues and Memberships		5300	34,210.00	34,210.00	10,216.42	35,343.00	(1,133.00)	-3.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,000.00	19,000.00	2,538.50	19,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,726.00	143,726.00	90,651.08	168,660.00	(24,934.00)	-17.3%
Transfers of Direct Costs		5710	26,483.00	26,483.00	14,024.39	26,483.00	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	7,331,069.00	7,331,069.00	3,596,329.75	6,770,160.44	560,908.56	7.7%
Communications		5900	4,264.00	4,264.00	1,907.33	4,264.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,000,950.00	11,000,950.00	5,337,270.21	13,766,168.57	(2,765,218.57)	-25.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,963.00	10,963.00	0.00	10,963.00	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	9,724.67	9,725.00	(9,725.00)	New
Equipment Replacement		6500	6,000.00	6,000.00	0.00	6,000.00	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			16,963.00	16,963.00	9,724.67	26,688.00	(9,725.00)	-57.3%
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	2,518,826.00	2,518,826.00	0.00	2,814,757.00	(295,931.00)	-11.7%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	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)			2,518,826.00	2,518,826.00	0.00	2,814,757.00	(295,931.00)	-11.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	847,548.00	847,548.00	1,165.40	1,310,176.00	(462,628.00)	-54.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			847,548.00	847,548.00	1,165.40	1,310,176.00	(462,628.00)	-54.6%
TOTAL, EXPENDITURES			49,201,599.00	49,201,599.00	23,917,202.62	53,661,356.78	(4,459,757.78)	-9.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	318,685.00	318,685.00	0.00	318,685.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			318,685.00	318,685.00	0.00	318,685.00	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								

Description	Resource Codes	Object Codes	Original Budget (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 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	20,453,799.00	20,453,799.00	23,985.00	21,011,269.08	557,470.08	2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			20,453,799.00	20,453,799.00	23,985.00	21,011,269.08	557,470.08	2.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,135,114.00	20,135,114.00	23,985.00	20,692,584.08	(557,470.08)	-2.8%

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	87,515,077.00	87,515,077.00	46,625,832.57	87,279,982.00	(235,095.00)	-0.3%
2) Federal Revenue		8100-8299	2,991,778.00	2,991,778.00	1,009,825.38	3,997,088.93	1,005,310.93	33.6%
3) Other State Revenue		8300-8599	12,137,136.00	12,137,136.00	4,567,228.02	12,830,704.00	693,568.00	5.7%
4) Other Local Revenue		8600-8799	12,465,753.00	12,465,753.00	5,404,938.17	13,481,016.62	1,015,263.62	8.1%
5) TOTAL, REVENUES			115,109,744.00	115,109,744.00	57,607,824.14	117,588,791.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,783,138.00	52,783,138.00	28,581,047.42	52,207,447.58	575,690.42	1.1%
2) Classified Salaries		2000-2999	20,481,704.00	20,481,704.00	11,564,181.46	20,456,143.71	25,560.29	0.1%
3) Employee Benefits		3000-3999	30,106,793.00	30,106,793.00	14,068,323.33	29,670,042.21	436,750.79	1.5%
4) Books and Supplies		4000-4999	2,811,392.00	2,811,392.00	1,752,408.50	3,912,936.67	(1,101,544.67)	-39.2%
5) Services and Other Operating Expenditures		5000-5999	17,611,349.00	17,611,349.00	9,268,122.52	21,364,513.61	(3,753,164.61)	-21.3%
6) Capital Outlay		6000-6999	285,512.00	285,512.00	114,303.66	163,348.00	122,164.00	42.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,994,097.00	2,994,097.00	8,292.00	3,290,028.00	(295,931.00)	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,013.00)	(110,013.00)	0.00	(110,013.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			126,963,972.00	126,963,972.00	65,356,678.89	130,954,446.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,854,228.00)	(11,854,228.00)	(7,748,854.75)	(13,365,655.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	536,680.00	536,680.00	New
b) Transfers Out		7600-7629	393,685.00	393,685.00	0.00	393,685.00	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			(393,685.00)	(393,685.00)	0.00	142,995.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,247,913.00)	(12,247,913.00)	(7,748,854.75)	(13,222,660.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,926,613.19	30,926,613.19		30,926,613.19	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)			30,926,613.19	30,926,613.19		30,926,613.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,926,613.19	30,926,613.19		30,926,613.19		
2) Ending Balance, June 30 (E + F1e)			18,678,700.19	18,678,700.19		17,703,952.96		
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		

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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)
b) Restricted		9740	8,132,492.00	8,132,492.00		6,671,634.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		3,924,400.00		
Unassigned/Unappropriated Amount		9790	10,546,208.19	10,546,208.19		7,107,918.11		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	37,512,106.00	37,512,106.00	20,529,680.00	37,605,296.00	93,190.00	0.2%
Education Protection Account State Aid - Current Year		8012	2,696,257.00	2,696,257.00	1,830,131.00	7,087,425.00	4,391,168.00	162.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	168,758.00	168,758.00	84,903.81	165,198.00	(3,560.00)	-2.1%
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	49,624,807.00	49,624,807.00	27,879,003.23	50,230,549.00	605,742.00	1.2%
Unsecured Roll Taxes		8042	956,313.00	956,313.00	1,209,990.27	966,817.00	10,504.00	1.1%
Prior Years' Taxes		8043	21,828.00	21,828.00	128,090.98	86,618.00	64,790.00	296.8%
Supplemental Taxes		8044	2,338,716.00	2,338,716.00	978,930.85	2,040,377.00	(298,339.00)	-12.8%
Education Revenue Augmentation Fund (ERAF)		8045	(6,185,866.00)	(6,185,866.00)	(6,097,879.57)	(11,087,054.00)	(4,901,188.00)	79.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,059,593.00	2,059,593.00	921,700.00	1,677,899.00	(381,694.00)	-18.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			89,192,512.00	89,192,512.00	47,464,550.57	88,773,125.00	(419,387.00)	-0.5%
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	(1,677,435.00)	(1,677,435.00)	(838,718.00)	(1,493,143.00)	184,292.00	-11.0%
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			87,515,077.00	87,515,077.00	46,625,832.57	87,279,982.00	(235,095.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,392,594.00	1,392,594.00	(3.00)	1,814,418.00	421,824.00	30.3%

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)
Special Education Discretionary Grants		8182	492,513.00	492,513.00	26.00	178,630.00	(313,883.00)	-63.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	544,289.00	544,289.00	533,480.91	1,137,199.00	592,910.00	108.9%
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	212,695.00	212,695.00	205,870.89	281,084.00	68,389.00	32.2%
Title III, Immigrant Student Program	4201	8290	42,018.00	42,018.00	58,104.56	116,807.00	74,789.00	178.0%
Title III, English Learner Program	4203	8290	155,308.00	155,308.00	134,360.55	257,311.00	102,003.00	65.7%
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	97,076.00	97,076.00	44,686.71	96,859.00	(217.00)	-0.2%
Career and Technical Education	3500-3599	8290	55,285.00	55,285.00	7,124.87	58,384.00	3,099.00	5.6%
All Other Federal Revenue	All Other	8290	0.00	0.00	26,173.89	56,396.93	56,396.93	New
TOTAL, FEDERAL REVENUE			2,991,778.00	2,991,778.00	1,009,825.38	3,997,088.93	1,005,310.93	33.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	348,497.00	348,497.00	355,841.00	355,841.00	7,344.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	1,720,558.00	1,720,558.00	512,342.50	1,992,849.00	272,291.00	15.8%
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	150,255.00	150,255.00	0.00	149,206.00	(1,049.00)	-0.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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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)
Career Technical Education Incentive Grant Program	6387	8590	150,643.00	150,643.00	0.00	150,643.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	52,979.00	52,979.00	52,847.09	86,772.00	33,793.00	63.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,714,204.00	9,714,204.00	3,646,197.43	10,095,393.00	381,189.00	3.9%
TOTAL, OTHER STATE REVENUE			12,137,136.00	12,137,136.00	4,567,228.02	12,830,704.00	693,568.00	5.7%
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	4,130,707.00	4,130,707.00	2,278,377.20	4,130,707.00	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	350,000.00	350,000.00	356,868.64	350,000.00	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%
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	138,240.00	138,240.00	138,240.00	138,240.00	0.00	0.0%
Interest		8660	824,459.00	824,459.00	371,196.02	1,000,000.00	175,541.00	21.3%
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	313,043.00	313,043.00	197,245.18	451,073.84	138,030.84	44.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	220,000.00	220,000.00	164,936.14	350,000.00	130,000.00	59.1%
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	1,720,330.00	1,720,330.00	1,771,808.29	2,467,674.78	747,344.78	43.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	3,613.65	3,613.00	3,613.00	New
Transfers Of Apportionments								
Special Education SELPA Transfers								

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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)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,768,974.00	4,768,974.00	122,653.05	4,589,708.00	(179,266.00)	-3.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,465,753.00	12,465,753.00	5,404,938.17	13,481,016.62	1,015,263.62	8.1%
TOTAL, REVENUES			115,109,744.00	115,109,744.00	57,607,824.14	117,588,791.55	2,479,047.55	2.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	43,716,166.00	43,716,166.00	23,665,389.03	43,414,246.58	301,919.42	0.7%
Certificated Pupil Support Salaries		1200	3,333,117.00	3,333,117.00	1,534,030.27	2,841,050.00	492,067.00	14.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,661,179.00	5,661,179.00	3,352,308.36	5,824,200.00	(163,021.00)	-2.9%
Other Certificated Salaries		1900	72,676.00	72,676.00	29,319.76	127,951.00	(55,275.00)	-76.1%
TOTAL, CERTIFICATED SALARIES			52,783,138.00	52,783,138.00	28,581,047.42	52,207,447.58	575,690.42	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,855,782.00	2,855,782.00	1,551,771.79	2,882,960.00	(27,178.00)	-1.0%
Classified Support Salaries		2200	9,496,623.00	9,496,623.00	5,097,189.11	8,951,145.71	545,477.29	5.7%
Classified Supervisors' and Administrators' Salaries		2300	1,681,373.00	1,681,373.00	1,040,815.65	1,750,158.00	(68,785.00)	-4.1%
Clerical, Technical and Office Salaries		2400	4,267,171.00	4,267,171.00	2,542,002.61	4,423,117.00	(155,946.00)	-3.7%
Other Classified Salaries		2900	2,180,755.00	2,180,755.00	1,332,402.30	2,448,763.00	(268,008.00)	-12.3%
TOTAL, CLASSIFIED SALARIES			20,481,704.00	20,481,704.00	11,564,181.46	20,456,143.71	25,560.29	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,791,297.00	14,791,297.00	5,325,371.06	13,830,350.58	960,946.42	6.5%
PERS		3201-3202	5,545,277.00	5,545,277.00	2,889,737.32	5,299,994.01	245,282.99	4.4%
OASDI/Medicare/Alternative		3301-3302	2,367,075.00	2,367,075.00	1,244,093.52	2,284,091.79	82,983.21	3.5%
Health and Welfare Benefits		3401-3402	6,553,849.00	6,553,849.00	4,112,853.36	7,323,941.02	(770,092.02)	-11.8%
Unemployment Insurance		3501-3502	39,010.00	39,010.00	20,093.19	36,688.80	2,321.20	6.0%
Workers' Compensation		3601-3602	810,285.00	810,285.00	470,834.83	839,976.01	(29,691.01)	-3.7%
OPEB, Allocated		3701-3702	0.00	0.00	5,340.05	55,000.00	(55,000.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,106,793.00	30,106,793.00	14,068,323.33	29,670,042.21	436,750.79	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	300,000.00	669,123.60	710,400.00	(410,400.00)	-136.8%
Books and Other Reference Materials		4200	191,242.00	191,242.00	48,345.44	232,921.88	(41,679.88)	-21.8%
Materials and Supplies		4300	1,780,494.00	1,780,494.00	768,972.03	2,470,729.79	(690,235.79)	-38.8%
Noncapitalized Equipment		4400	519,656.00	519,656.00	265,967.43	498,885.00	20,771.00	4.0%
Food		4700	20,000.00	20,000.00	0.00	0.00	20,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			2,811,392.00	2,811,392.00	1,752,408.50	3,912,936.67	(1,101,544.67)	-39.2%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,336,919.00	3,336,919.00	1,571,375.22	6,613,664.13	(3,276,745.13)	-98.2%
Travel and Conferences		5200	197,211.00	197,211.00	88,686.06	230,606.00	(33,395.00)	-16.9%
Dues and Memberships		5300	71,155.00	71,155.00	49,241.54	82,415.00	(11,260.00)	-15.8%
Insurance		5400-5450	979,089.00	979,089.00	1,018,754.58	1,038,330.00	(59,241.00)	-6.1%
Operations and Housekeeping Services		5500	1,910,232.00	1,910,232.00	1,042,436.86	2,010,232.00	(100,000.00)	-5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	429,145.00	429,145.00	286,476.27	543,236.00	(114,091.00)	-26.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,174.00)	(5,174.00)	(1,105.58)	(5,174.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,433,861.00	10,433,861.00	5,035,787.62	10,591,118.83	(157,257.83)	-1.5%
Communications		5900	258,911.00	258,911.00	176,469.95	260,085.65	(1,174.65)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,611,349.00	17,611,349.00	9,268,122.52	21,364,513.61	(3,753,164.61)	-21.3%
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	10,963.00	10,963.00	0.00	33,533.00	(22,570.00)	-205.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	193,549.00	193,549.00	75,699.59	70,124.00	123,425.00	63.8%
Equipment Replacement		6500	81,000.00	81,000.00	38,604.07	59,691.00	21,309.00	26.3%
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			285,512.00	285,512.00	114,303.66	163,348.00	122,164.00	42.8%
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	8,292.00	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	2,994,097.00	2,994,097.00	0.00	3,290,028.00	(295,931.00)	-9.9%
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%

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)
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)			2,994,097.00	2,994,097.00	8,292.00	3,290,028.00	(295,931.00)	-9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(110,013.00)	(110,013.00)	0.00	(110,013.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,013.00)	(110,013.00)	0.00	(110,013.00)	0.00	0.0%
TOTAL, EXPENDITURES			126,963,972.00	126,963,972.00	65,356,678.89	130,954,446.78	(3,990,474.78)	-3.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	536,680.00	536,680.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	536,680.00	536,680.00	New
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	393,685.00	393,685.00	0.00	393,685.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			393,685.00	393,685.00	0.00	393,685.00	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								

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)
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)			(393,685.00)	(393,685.00)	0.00	142,995.00	(536,680.00)	136.3%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,207,439.00
6266	Educator Effectiveness, FY 2021-22	305,756.53
6300	Lottery: Instructional Materials	978,164.51
6512	Special Ed: Mental Health Services	5,681.00
6547	Special Education Early Intervention Preschool Grant	287,480.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	335,436.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	391,141.42
7311	Classified School Employee Professional Development Block Grant	20,000.57
7339	Dual Enrollment Opportunities	225,000.00
7399	LCFF Equity Multiplier	147,502.00
7412	A-G Access/Success Grant	156,246.20
7413	A-G Learning Loss Mitigation Grant	20,564.00
7435	Learning Recovery Emergency Block Grant	784,295.00
7810	Other Restricted State	76,425.73
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	675,118.15
9010	Other Restricted Local	1,055,384.74
Total, Restricted Balance		6,671,634.85

Description	Resource Codes	Object Codes	Original Budget (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	391,492.42	391,492.42		391,492.42	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)			391,492.42	391,492.42		391,492.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			391,492.42	391,492.42		391,492.42		
2) Ending Balance, June 30 (E + F1e)			391,492.42	391,492.42		391,492.42		
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	391,492.42	391,492.42		391,492.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
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	391,492.42
Total, Restricted Balance		391,492.42

Description	Resource Codes	Object Codes	Original Budget (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	12,223.00	12,223.00	0.00	12,223.00	0.00	0.0%
4) Other Local Revenue		8600-8799	263,620.00	263,620.00	151,928.08	263,620.00	0.00	0.0%
5) TOTAL, REVENUES			275,843.00	275,843.00	151,928.08	275,843.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	141,741.00	141,741.00	95,644.50	174,851.00	(33,110.00)	-23.4%
2) Classified Salaries		2000-2999	28,134.00	28,134.00	15,922.69	31,379.00	(3,245.00)	-11.5%
3) Employee Benefits		3000-3999	75,078.00	75,078.00	25,783.76	56,325.00	18,753.00	25.0%
4) Books and Supplies		4000-4999	16,487.00	16,487.00	150.60	88,725.00	(72,238.00)	-438.2%
5) Services and Other Operating Expenditures		5000-5999	5,760.00	5,760.00	264.57	18,260.00	(12,500.00)	-217.0%
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	8,643.00	8,643.00	0.00	8,643.00	0.00	0.0%
9) TOTAL, EXPENDITURES			275,843.00	275,843.00	137,766.12	378,183.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	14,161.96	(102,340.00)		
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	14,161.96	(102,340.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	111,832.89	111,832.89		111,832.89	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)			111,832.89	111,832.89		111,832.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,832.89	111,832.89		111,832.89		
2) Ending Balance, June 30 (E + F1e)			111,832.89	111,832.89		9,492.89		
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	111,832.89	111,832.89		9,492.89		
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		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,223.00	12,223.00	0.00	12,223.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,223.00	12,223.00	0.00	12,223.00	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	5,954.00	5,954.00	1,442.64	5,954.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	257,666.00	257,666.00	150,485.44	257,666.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			263,620.00	263,620.00	151,928.08	263,620.00	0.00	0.0%
TOTAL, REVENUES			275,843.00	275,843.00	151,928.08	275,843.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	61,994.00	61,994.00	52,244.03	101,994.00	(40,000.00)	-64.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	79,747.00	79,747.00	43,400.47	72,857.00	6,890.00	8.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			141,741.00	141,741.00	95,644.50	174,851.00	(33,110.00)	-23.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	24,274.00	24,274.00	15,347.17	27,519.00	(3,245.00)	-13.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,860.00	3,860.00	575.52	3,860.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,134.00	28,134.00	15,922.69	31,379.00	(3,245.00)	-11.5%

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)
EMPLOYEE BENEFITS								
STRS		3101-3102	34,218.00	34,218.00	13,333.57	32,902.00	1,316.00	3.8%
PERS		3201-3202	7,610.00	7,610.00	4,151.44	7,610.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,345.00	5,345.00	2,561.58	5,345.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,172.00	25,172.00	4,373.81	7,735.00	17,437.00	69.3%
Unemployment Insurance		3501-3502	128.00	128.00	55.81	128.00	0.00	0.0%
Workers' Compensation		3601-3602	2,605.00	2,605.00	1,307.55	2,605.00	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			75,078.00	75,078.00	25,783.76	56,325.00	18,753.00	25.0%
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	16,487.00	16,487.00	150.60	88,725.00	(72,238.00)	-438.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,487.00	16,487.00	150.60	88,725.00	(72,238.00)	-438.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Dues and Memberships		5300	650.00	650.00	0.00	650.00	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	2,000.00	2,000.00	0.00	2,000.00	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	1,610.00	1,610.00	264.57	14,110.00	(12,500.00)	-776.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,760.00	5,760.00	264.57	18,260.00	(12,500.00)	-217.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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	8,643.00	8,643.00	0.00	8,643.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,643.00	8,643.00	0.00	8,643.00	0.00	0.0%
TOTAL, EXPENDITURES			275,843.00	275,843.00	137,766.12	378,183.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6371	CalWORKs for ROCP or Adult Education	5,670.99
6391	Adult Education Program	.26
9010	Other Restricted Local	3,821.64
Total, Restricted Balance		9,492.89

Description	Resource Codes	Object Codes	Original Budget (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	2,362,575.00	2,362,575.00	1,767,258.00	2,362,575.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,928.00	33,928.00	20,563.93	33,928.00	0.00	0.0%
5) TOTAL, REVENUES			2,396,503.00	2,396,503.00	1,787,821.93	2,396,503.00		
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	2,395,133.00	2,395,133.00	943,302.18	2,395,133.00	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	1,370.00	1,370.00	0.00	1,370.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,396,503.00	2,396,503.00	943,302.18	2,396,503.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	844,519.75	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	844,519.75	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,400.00	20,400.00		20,400.00	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)			20,400.00	20,400.00		20,400.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,400.00	20,400.00		20,400.00		
2) Ending Balance, June 30 (E + F1e)			20,400.00	20,400.00		20,400.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	20,400.00	20,400.00		20,400.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,362,575.00	2,362,575.00	1,767,258.00	2,362,575.00	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			2,362,575.00	2,362,575.00	1,767,258.00	2,362,575.00	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	33,928.00	33,928.00	20,563.93	33,928.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			33,928.00	33,928.00	20,563.93	33,928.00	0.00	0.0%
TOTAL, REVENUES			2,396,503.00	2,396,503.00	1,787,821.93	2,396,503.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	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								
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%
Food		4700	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	2,370,133.00	2,370,133.00	943,302.18	2,370,133.00	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	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,395,133.00	2,395,133.00	943,302.18	2,395,133.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,370.00	1,370.00	0.00	1,370.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,370.00	1,370.00	0.00	1,370.00	0.00	0.0%
TOTAL, EXPENDITURES			2,396,503.00	2,396,503.00	943,302.18	2,396,503.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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

Resource	Description	2024-25 Projected Totals
5059	Early Education: ARP California State Preschool Program One-time Stipend	20,400.00
Total, Restricted Balance		20,400.00

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	2,217,002.00	2,217,002.00	968,486.61	2,217,002.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,979,132.00	2,979,132.00	1,163,363.95	2,791,395.00	(187,737.00)	-6.3%
4) Other Local Revenue		8600-8799	254,931.00	254,931.00	145,473.34	254,931.00	0.00	0.0%
5) TOTAL, REVENUES			5,451,065.00	5,451,065.00	2,277,323.90	5,263,328.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,890,354.00	1,890,354.00	1,007,128.15	1,890,354.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,005,677.00	1,005,677.00	484,995.44	1,005,677.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,081,245.00	2,081,245.00	839,812.06	2,513,239.00	(431,994.00)	-20.8%
5) Services and Other Operating Expenditures		5000-5999	105,842.00	105,842.00	62,516.53	129,842.00	(24,000.00)	-22.7%
6) Capital Outlay		6000-6999	650,019.00	650,019.00	34,060.41	684,080.00	(34,061.00)	-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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,833,137.00	5,833,137.00	2,428,512.59	6,323,192.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(382,072.00)	(382,072.00)	(151,188.69)	(1,059,864.00)		
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)			(382,072.00)	(382,072.00)	(151,188.69)	(1,059,864.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,887,471.65	6,887,471.65		6,887,471.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,887,471.65	6,887,471.65		6,887,471.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,887,471.65	6,887,471.65		6,887,471.65		
2) Ending Balance, June 30 (E + F1e)			6,505,399.65	6,505,399.65		5,827,607.65		
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	6,505,399.65	6,505,399.65		5,827,607.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.25)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,217,002.00	2,217,002.00	968,486.61	2,217,002.00	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			2,217,002.00	2,217,002.00	968,486.61	2,217,002.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,979,132.00	2,979,132.00	1,163,363.95	2,791,395.00	(187,737.00)	-6.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,979,132.00	2,979,132.00	1,163,363.95	2,791,395.00	(187,737.00)	-6.3%
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	55,486.00	55,486.00	18,991.10	55,486.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	177,804.00	177,804.00	102,963.73	177,804.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	21,641.00	21,641.00	23,518.51	21,641.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254,931.00	254,931.00	145,473.34	254,931.00	0.00	0.0%
TOTAL, REVENUES			5,451,065.00	5,451,065.00	2,277,323.90	5,263,328.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,499,249.00	1,499,249.00	806,958.11	1,499,249.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	169,872.00	169,872.00	104,048.00	169,872.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,233.00	221,233.00	96,122.04	221,233.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,890,354.00	1,890,354.00	1,007,128.15	1,890,354.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	511,358.00	511,358.00	250,948.61	511,358.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	142,981.00	142,981.00	72,733.54	142,981.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	330,417.00	330,417.00	149,006.19	330,417.00	0.00	0.0%
Unemployment Insurance		3501-3502	969.00	969.00	503.49	969.00	0.00	0.0%
Workers' Compensation		3601-3602	19,952.00	19,952.00	11,803.61	19,952.00	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			1,005,677.00	1,005,677.00	484,995.44	1,005,677.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	181,770.00	181,770.00	81,973.94	193,159.00	(11,389.00)	-6.3%
Noncapitalized Equipment		4400	143,056.00	143,056.00	7,201.57	150,258.00	(7,202.00)	-5.0%
Food		4700	1,756,419.00	1,756,419.00	750,636.55	2,169,822.00	(413,403.00)	-23.5%
TOTAL, BOOKS AND SUPPLIES			2,081,245.00	2,081,245.00	839,812.06	2,513,239.00	(431,994.00)	-20.8%
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	2,250.00	2,250.00	4,682.33	6,250.00	(4,000.00)	-177.8%
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	11,351.00	11,351.00	4,297.75	11,351.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,839.00	36,839.00	21,808.65	46,839.00	(10,000.00)	-27.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,174.00	5,174.00	1,105.58	5,174.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	48,320.00	48,320.00	30,445.92	58,320.00	(10,000.00)	-20.7%
Communications		5900	1,908.00	1,908.00	176.30	1,908.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,842.00	105,842.00	62,516.53	129,842.00	(24,000.00)	-22.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	452,876.00	452,876.00	0.00	452,876.00	0.00	0.0%
Equipment Replacement		6500	197,143.00	197,143.00	34,060.41	231,204.00	(34,061.00)	-17.3%
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			650,019.00	650,019.00	34,060.41	684,080.00	(34,061.00)	-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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, EXPENDITURES			5,833,137.00	5,833,137.00	2,428,512.59	6,323,192.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
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)	5,757,406.48
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	70,200.95
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.11
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.22
9010	Other Restricted Local	.14
Total, Restricted Balance		5,827,607.90

Description	Resource Codes	Object Codes	Original Budget (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	13,445.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	13,445.28	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	295,092.82	543,128.00	(543,128.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	295,092.82	543,128.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(281,647.54)	(543,128.00)		
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	(281,647.54)	(543,128.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	815,431.00	815,431.00		815,431.00	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)			815,431.00	815,431.00		815,431.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			815,431.00	815,431.00		815,431.00		
2) Ending Balance, June 30 (E + F1e)			815,431.00	815,431.00		272,303.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	815,431.00	815,431.00		272,303.00		

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)
Deferred Maintenance Operations	0000	9780		815,431.00				
Deferred Maintenance Operations	0000	9780	815,431.00					
Deferred Maintenance Operations	0000	9780				272,303.00		
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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	13,445.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	13,445.28	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	13,445.28	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	295,092.82	543,128.00	(543,128.00)	New
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	295,092.82	543,128.00	(543,128.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	295,092.82	543,128.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (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	175,753.00	175,753.00	86,729.30	175,753.00	0.00	0.0%
5) TOTAL, REVENUES			175,753.00	175,753.00	86,729.30	175,753.00		
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)			175,753.00	175,753.00	86,729.30	175,753.00		
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	536,680.00	(536,680.00)	New
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	(536,680.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,753.00	175,753.00	86,729.30	(360,927.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,525,864.86	5,525,864.86		5,525,864.86	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)			5,525,864.86	5,525,864.86		5,525,864.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,525,864.86	5,525,864.86		5,525,864.86		
2) Ending Balance, June 30 (E + F1e)			5,701,617.86	5,701,617.86		5,164,937.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	5,701,617.86	5,701,617.86		5,164,937.86		
Special Reserve Fund Operations	0000	9780		5,701,617.86				
Special Reserve Fund Operations	0000	9780	5,701,617.86					
Special Reserve Fund Operations	0000	9780				5,164,937.86		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	175,753.00	175,753.00	86,729.30	175,753.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,753.00	175,753.00	86,729.30	175,753.00	0.00	0.0%
TOTAL, REVENUES			175,753.00	175,753.00	86,729.30	175,753.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	536,680.00	(536,680.00)	New
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	536,680.00	(536,680.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	(536,680.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,928.00	46,928.00	582,940.48	1,546,928.00	1,500,000.00	3,196.4%
5) TOTAL, REVENUES			46,928.00	46,928.00	582,940.48	1,546,928.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	172,405.00	172,405.00	105,797.47	174,580.00	(2,175.00)	-1.3%
3) Employee Benefits		3000-3999	68,008.00	68,008.00	41,045.80	80,890.00	(12,882.00)	-18.9%
4) Books and Supplies		4000-4999	0.00	0.00	11,495.56	218,641.00	(218,641.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	24,729.45	171,650.00	(171,650.00)	New
6) Capital Outlay		6000-6999	290,863.00	290,863.00	15,522,939.80	42,405,303.00	(42,114,440.00)	-14,479.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			531,276.00	531,276.00	15,706,008.08	43,051,064.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(484,348.00)	(484,348.00)	(15,123,067.60)	(41,504,136.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	318,685.00	318,685.00	0.00	318,685.00	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			318,685.00	318,685.00	0.00	318,685.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(165,663.00)	(165,663.00)	(15,123,067.60)	(41,185,451.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,449,362.05	43,449,362.05		43,449,362.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,449,362.05	43,449,362.05		43,449,362.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,449,362.05	43,449,362.05		43,449,362.05		
2) Ending Balance, June 30 (E + F1e)			43,283,699.05	43,283,699.05		2,263,911.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	129,318.56	129,318.56		129,318.56		
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	43,154,380.49	43,154,380.49		2,134,592.49		
Building Fund Operations	0000	9780		43,154,380.49				
Building Fund Operations	0000	9780	43,154,380.49					
Building Fund Operations	0000	9780				2,134,592.49		
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	46,928.00	46,928.00	582,940.48	1,546,928.00	1,500,000.00	3,196.4%
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			46,928.00	46,928.00	582,940.48	1,546,928.00	1,500,000.00	3,196.4%
TOTAL, REVENUES			46,928.00	46,928.00	582,940.48	1,546,928.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	58,698.00	58,698.00	36,934.04	56,523.00	2,175.00	3.7%
Clerical, Technical and Office Salaries		2400	113,707.00	113,707.00	68,863.43	118,057.00	(4,350.00)	-3.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			172,405.00	172,405.00	105,797.47	174,580.00	(2,175.00)	-1.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,638.00	46,638.00	23,955.52	46,638.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,316.00	12,316.00	7,379.97	12,149.00	167.00	1.4%
Health and Welfare Benefits		3401-3402	7,141.00	7,141.00	8,417.38	20,214.00	(13,073.00)	-183.1%
Unemployment Insurance		3501-3502	91.00	91.00	52.96	90.00	1.00	1.1%
Workers' Compensation		3601-3602	1,822.00	1,822.00	1,239.97	1,799.00	23.00	1.3%
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			68,008.00	68,008.00	41,045.80	80,890.00	(12,882.00)	-18.9%
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	0.00	145.70	6,066.00	(6,066.00)	New
Noncapitalized Equipment		4400	0.00	0.00	11,349.86	212,575.00	(212,575.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	11,495.56	218,641.00	(218,641.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	78.00	(78.00)	New
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	24,729.45	171,199.00	(171,199.00)	New
Communications		5900	0.00	0.00	0.00	373.00	(373.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	24,729.45	171,650.00	(171,650.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	15,960.00	56,051.00	(56,051.00)	New
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	15,498,408.30	41,646,817.00	(41,646,817.00)	New
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	290,863.00	290,863.00	8,571.50	702,435.00	(411,572.00)	-141.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			290,863.00	290,863.00	15,522,939.80	42,405,303.00	(42,114,440.00)	-14,479.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			531,276.00	531,276.00	15,706,008.08	43,051,064.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	318,685.00	318,685.00	0.00	318,685.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			318,685.00	318,685.00	0.00	318,685.00	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)			318,685.00	318,685.00	0.00	318,685.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	129,318.56
Total, Restricted Balance		129,318.56

Description	Resource Codes	Object Codes	Original Budget (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	269,124.00	269,124.00	77,922.24	269,124.00	0.00	0.0%
5) TOTAL, REVENUES			269,124.00	269,124.00	77,922.24	269,124.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	122,604.00	122,604.00	75,096.00	122,604.00	0.00	0.0%
3) Employee Benefits		3000-3999	52,895.00	52,895.00	32,717.82	52,895.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,203.00	8,203.00	0.00	8,200.00	3.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	198,157.00	198,157.00	31,207.10	201,157.00	(3,000.00)	-1.5%
6) Capital Outlay		6000-6999	186,941.00	186,941.00	33,948.52	186,941.00	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			568,800.00	568,800.00	172,969.44	571,797.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(299,676.00)	(299,676.00)	(95,047.20)	(302,673.00)		
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)			(299,676.00)	(299,676.00)	(95,047.20)	(302,673.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,481,978.33	1,481,978.33		1,481,978.33	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)			1,481,978.33	1,481,978.33		1,481,978.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,481,978.33	1,481,978.33		1,481,978.33		
2) Ending Balance, June 30 (E + F1e)			1,182,302.33	1,182,302.33		1,179,305.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,182,305.33	1,182,305.33		1,179,305.33		
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	(3.00)	(3.00)		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	67,067.00	67,067.00	23,347.72	67,067.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	202,057.00	202,057.00	54,574.52	202,057.00	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			269,124.00	269,124.00	77,922.24	269,124.00	0.00	0.0%
TOTAL, REVENUES			269,124.00	269,124.00	77,922.24	269,124.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	122,604.00	122,604.00	75,096.00	122,604.00	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			122,604.00	122,604.00	75,096.00	122,604.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	33,165.00	33,165.00	20,273.75	33,165.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,380.00	9,380.00	5,668.68	9,380.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,994.00	8,994.00	5,857.76	8,994.00	0.00	0.0%
Unemployment Insurance		3501-3502	62.00	62.00	37.52	62.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	1,294.00	1,294.00	880.11	1,294.00	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			52,895.00	52,895.00	32,717.82	52,895.00	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	8,203.00	8,203.00	0.00	8,200.00	3.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,203.00	8,203.00	0.00	8,200.00	3.00	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	2,425.43	3,000.00	(3,000.00)	New
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	198,157.00	198,157.00	28,781.67	198,157.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			198,157.00	198,157.00	31,207.10	201,157.00	(3,000.00)	-1.5%
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	186,941.00	186,941.00	33,948.52	186,941.00	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			186,941.00	186,941.00	33,948.52	186,941.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			568,800.00	568,800.00	172,969.44	571,797.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	1,179,305.33
Total, Restricted Balance		1,179,305.33

Description	Resource Codes	Object Codes	Original Budget (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	3,876,445.00	3,876,445.00	1,054,421.00	3,876,445.00	0.00	0.0%
4) Other Local Revenue		8600-8799	274,525.00	274,525.00	172,056.36	274,525.00	0.00	0.0%
5) TOTAL, REVENUES			4,150,970.00	4,150,970.00	1,226,477.36	4,150,970.00		
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	186,121.00	186,121.00	0.00	186,121.00	0.00	0.0%
6) Capital Outlay		6000-6999	259,375.00	259,375.00	0.00	259,375.00	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			445,496.00	445,496.00	0.00	445,496.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,705,474.00	3,705,474.00	1,226,477.36	3,705,474.00		
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)			3,705,474.00	3,705,474.00	1,226,477.36	3,705,474.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,403,450.15	10,403,450.15		10,403,450.15	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)			10,403,450.15	10,403,450.15		10,403,450.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,403,450.15	10,403,450.15		10,403,450.15		
2) Ending Balance, June 30 (E + F1e)			14,108,924.15	14,108,924.15		14,108,924.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,092,586.45	14,092,586.45		14,092,586.45		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	16,337.70	16,337.70		16,337.70		
County School Facilities Fund Operations	0000	9780		16,337.70				
County School Facilities Fund Operations	0000	9780	16,337.70					
County School Facilities Fund Operations	0000	9780				16,337.70		
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	3,876,445.00	3,876,445.00	1,054,421.00	3,876,445.00	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			3,876,445.00	3,876,445.00	1,054,421.00	3,876,445.00	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	274,525.00	274,525.00	172,056.36	274,525.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			274,525.00	274,525.00	172,056.36	274,525.00	0.00	0.0%
TOTAL, REVENUES			4,150,970.00	4,150,970.00	1,226,477.36	4,150,970.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	186,121.00	186,121.00	0.00	186,121.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,121.00	186,121.00	0.00	186,121.00	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	130,746.00	130,746.00	0.00	130,746.00	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	128,629.00	128,629.00	0.00	128,629.00	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			259,375.00	259,375.00	0.00	259,375.00	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			445,496.00	445,496.00	0.00	445,496.00		
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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	14,092,586.45
Total, Restricted Balance		14,092,586.45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,756.00	11,756.00	5,078.88	11,756.00	0.00	0.0%
5) TOTAL, REVENUES			11,756.00	11,756.00	5,078.88	11,756.00		
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)			11,756.00	11,756.00	5,078.88	11,756.00		
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)			11,756.00	11,756.00	5,078.88	11,756.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	953,243.63	953,243.63		953,243.63	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)			953,243.63	953,243.63		953,243.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			953,243.63	953,243.63		953,243.63		
2) Ending Balance, June 30 (E + F1e)			964,999.63	964,999.63		964,999.63		
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	321.25	321.25		321.25		
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	964,678.38	964,678.38		964,678.38		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Reserve Fund Operations	0000	9780		964,678.38				
Special Reserve Fund Operations	0000	9780	964,678.38					
Special Reserve Fund Operations	0000	9780				964,678.38		
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								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	11,756.00	11,756.00	5,078.88	11,756.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,756.00	11,756.00	5,078.88	11,756.00	0.00	0.0%
TOTAL, REVENUES			11,756.00	11,756.00	5,078.88	11,756.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			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								
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								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, 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	321.25
Total, Restricted Balance		321.25

Description	Resource Codes	Object Codes	Original Budget (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	14,581,780.00	14,581,780.00	0.00	14,581,780.00	0.00	0.0%
5) TOTAL, REVENUES			14,581,780.00	14,581,780.00	0.00	14,581,780.00		
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	17,700,643.00	17,700,643.00	0.00	17,700,643.00	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			17,700,643.00	17,700,643.00	0.00	17,700,643.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,118,863.00)	(3,118,863.00)	0.00	(3,118,863.00)		
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)			(3,118,863.00)	(3,118,863.00)	0.00	(3,118,863.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,823,898.62	14,823,898.62		14,823,898.62	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)			14,823,898.62	14,823,898.62		14,823,898.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,823,898.62	14,823,898.62		14,823,898.62		
2) Ending Balance, June 30 (E + F1e)			11,705,035.62	11,705,035.62		11,705,035.62		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	11,705,035.62	11,705,035.62		11,705,035.62		
Bond Interest and Redemption Fund Operations	0000	9780		11,705,035.62				
Bond Interest and Redemption Fund Operations	0000	9780	11,705,035.62					
Bond Interest and Redemption Fund Operations	0000	9780				11,705,035.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	14,581,780.00	14,581,780.00	0.00	14,581,780.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,581,780.00	14,581,780.00	0.00	14,581,780.00	0.00	0.0%
TOTAL, REVENUES			14,581,780.00	14,581,780.00	0.00	14,581,780.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	12,175,000.00	12,175,000.00	0.00	12,175,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	5,525,643.00	5,525,643.00	0.00	5,525,643.00	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)			17,700,643.00	17,700,643.00	0.00	17,700,643.00	0.00	0.0%
TOTAL, EXPENDITURES			17,700,643.00	17,700,643.00	0.00	17,700,643.00		
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

Description	Resource Codes	Object Codes	Original Budget (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	543.00	543.00	234.77	543.00	0.00	0.0%
5) TOTAL, REVENUES			543.00	543.00	234.77	543.00		
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)			543.00	543.00	234.77	543.00		
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)			543.00	543.00	234.77	543.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,958.25	14,958.25		14,958.25	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)			14,958.25	14,958.25		14,958.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,958.25	14,958.25		14,958.25		
2) Ending Balance, June 30 (E + F1e)			15,501.25	15,501.25		15,501.25		
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		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,501.25	15,501.25		15,501.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service Fund Operations	0000	9780		15,501.25				
Debt Service Fund Operations	0000	9780	15,501.25					
Debt Service Fund Operations	0000	9780				15,501.25		
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								
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								
Interest		8660	543.00	543.00	234.77	543.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			543.00	543.00	234.77	543.00	0.00	0.0%
TOTAL, REVENUES			543.00	543.00	234.77	543.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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								

Description	Resource Codes	Object Codes	Original Budget (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
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,192.00	50,192.00	8,421.01	50,192.00	0.00	0.0%
5) TOTAL, REVENUES			50,192.00	50,192.00	8,421.01	50,192.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	299,431.00	299,431.00	33,948.82	299,431.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			299,431.00	299,431.00	33,948.82	299,431.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(249,239.00)	(249,239.00)	(25,527.81)	(249,239.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,000.00	75,000.00	0.00	75,000.00	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			75,000.00	75,000.00	0.00	75,000.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(174,239.00)	(174,239.00)	(25,527.81)	(174,239.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	407,618.31	407,618.31		407,618.31	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)			407,618.31	407,618.31		407,618.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			407,618.31	407,618.31		407,618.31		
2) Ending Net Position, June 30 (E + F1e)			233,379.31	233,379.31		233,379.31		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	233,379.31	233,379.31		233,379.31		
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	19,956.00	19,956.00	8,421.01	19,956.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	30,236.00	30,236.00	0.00	30,236.00	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			50,192.00	50,192.00	8,421.01	50,192.00	0.00	0.0%
TOTAL, REVENUES			50,192.00	50,192.00	8,421.01	50,192.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	299,431.00	299,431.00	33,948.82	299,431.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			299,431.00	299,431.00	33,948.82	299,431.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			299,431.00	299,431.00	33,948.82	299,431.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,000.00	75,000.00	0.00	75,000.00	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%
(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)			75,000.00	75,000.00	0.00	75,000.00		

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)	6,954.00	6,954.00	6,907.99	6,907.99	(46.01)	-1.0%
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)	6,954.00	6,954.00	6,907.99	6,907.99	(46.01)	-1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	53.54	53.54	74.17	74.17	20.63	39.0%
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)	53.54	53.54	74.17	74.17	20.63	39.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,007.54	7,007.54	6,982.16	6,982.16	(25.38)	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					0.00	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County 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)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

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: _____ 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: Jeff Wallace Telephone: 4154934219
Title: Director of Fiscal Services E-mail: jwallace@nUSD.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	131,348,131.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,883,175.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	5,751.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	163,348.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	393,685.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				562,784.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,059,864.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				127,962,036.78
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				6,982.16
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,327.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			118,697,066.88	17,030.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			118,697,066.88	17,030.00
B. Required effort (Line A.2 times 90%)			106,827,360.19	15,327.00
C. Current year expenditures (Line I.E and Line II.B)			127,962,036.78	18,327.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)			0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,911,397.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 98,200,932.50

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) 3.98%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 5,044,993.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,835,299.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	37,500.00
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)	425,678.27
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,343,470.27
9. Carry-Forward Adjustment (Part IV, Line F)	445,407.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,788,878.22
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,742,739.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,981,329.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,755,651.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,181,768.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,751.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,504,187.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	46,547.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,269,755.73
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	369,540.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	25,000.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,369,290.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	117,251,559.38
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.26%
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)	6.64%

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)	7,343,470.27
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	359,809.20
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 (6.19%) times Part III, Line B19); zero if negative	445,407.95
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.19%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	445,407.95
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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)	445,407.95

Approved
indirect
cost rate: 6.19%

Highest
rate used
in any
program: 6.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	424,915.00	26,302.00	6.19%
01	3010	1,070,910.00	66,289.00	6.19%
01	3550	55,604.00	2,780.00	5.00%
01	4035	264,700.00	16,384.00	6.19%
01	4127	91,213.00	5,646.00	6.19%
01	4201	109,999.00	6,808.00	6.19%
01	4203	242,312.00	14,999.00	6.19%
01	6010	148,040.00	1,166.00	0.79%
01	6053	100,532.00	6,222.00	6.19%
01	6266	449,758.00	27,840.00	6.19%
01	6387	144,376.00	6,267.00	4.34%
01	6500	14,367,866.87	889,692.00	6.19%
01	6770	1,166,167.00	11,689.00	1.00%
01	8150	3,229,327.00	199,894.00	6.19%
01	9010	7,579,555.78	28,198.00	0.37%
11	6391	345,064.00	8,643.00	2.50%
12	6105	25,000.00	1,370.00	5.48%
13	5310	3,346,698.00	100,000.00	2.99%

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	87,279,982.00	4.04%	90,805,182.00	4.79%	95,152,637.00
2. Federal Revenues	8100-8299	24,759.00	0.00%	24,759.00	0.00%	24,759.00
3. Other State Revenues	8300-8599	2,903,173.00	4.59%	3,036,552.00	.39%	3,048,244.00
4. Other Local Revenues	8600-8799	1,742,841.00	(11.48%)	1,542,841.00	0.00%	1,542,841.00
5. Other Financing Sources						
a. Transfers In	8900-8929	536,680.00	0.00%	536,680.00	0.00%	536,680.00
b. Other Sources	8930-8979	0.00	0.00%	2,500,000.00	(40.00%)	1,500,000.00
c. Contributions	8980-8999	(21,011,269.08)	(7.94%)	(19,343,119.00)	13.35%	(21,926,319.00)
6. Total (Sum lines A1 thru A5c)		71,476,165.92	10.67%	79,102,895.00	.98%	79,878,842.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,176,126.00		41,716,937.00
b. Step & Column Adjustment				616,500.00		624,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,924,311.00		(100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,176,126.00	9.27%	41,716,937.00	1.26%	42,241,237.00
2. Classified Salaries						
a. Base Salaries				12,805,250.71		12,803,950.71
b. Step & Column Adjustment				251,100.00		256,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(252,400.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,805,250.71	(.01%)	12,803,950.71	2.00%	13,060,050.71
3. Employee Benefits	3000-3999	18,119,974.29	2.72%	18,613,063.00	1.31%	18,856,063.00
4. Books and Supplies	4000-4999	1,401,651.96	18.55%	1,661,652.00	0.00%	1,661,652.00
5. Services and Other Operating Expenditures	5000-5999	7,598,345.04	3.95%	7,898,345.00	0.00%	7,898,345.00
6. Capital Outlay	6000-6999	136,660.00	0.00%	136,660.00	0.00%	136,660.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	475,271.00	0.00%	475,271.00	0.00%	475,271.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,420,189.00)	0.00%	(1,420,189.00)	0.00%	(1,420,189.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		77,368,090.00	5.94%	81,960,689.71	1.25%	82,984,089.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,891,924.08)		(2,857,794.71)		(3,105,247.71)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,924,242.19		11,032,318.11		8,174,523.40
2. Ending Fund Balance (Sum lines C and D1)		11,032,318.11		8,174,523.40		5,069,275.69
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		258,024.00		258,024.00
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 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	3,924,400.00		3,876,200.00		3,871,400.00
2. Unassigned/Unappropriated	9790	7,107,918.11		4,040,299.40		939,851.69
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,032,318.11		8,174,523.40		5,069,275.69
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,924,400.00		3,876,200.00		3,871,400.00
c. Unassigned/Unappropriated	9790	7,107,918.11		4,040,299.40		939,851.69
(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)		11,032,318.11		7,916,499.40		4,811,251.69
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Mix of adjustments needed for adding TK teachers due to increased TK enrollment, and also agreed upon reductions to the budget that will be going to our Board on 3/4/25						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,972,329.93	(8.81%)	3,622,330.00	0.00%	3,622,330.00
3. Other State Revenues	8300-8599	9,927,531.00	21.43%	12,055,131.00	(18.06%)	9,877,531.00
4. Other Local Revenues	8600-8799	11,738,175.62	(4.40%)	11,221,689.00	0.00%	11,221,689.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	21,011,269.08	(7.94%)	19,343,119.00	13.35%	21,926,319.00
6. Total (Sum lines A1 thru A5c)		46,649,305.63	(.87%)	46,242,269.00	.88%	46,647,869.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,031,321.58		11,114,210.58
b. Step & Column Adjustment				155,200.00		166,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,072,311.00)		(134,394.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,031,321.58	(20.79%)	11,114,210.58	.29%	11,146,516.58
2. Classified Salaries						
a. Base Salaries				7,650,893.00		7,446,893.00
b. Step & Column Adjustment				146,000.00		148,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(350,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,650,893.00	(2.67%)	7,446,893.00	2.00%	7,595,793.00
3. Employee Benefits	3000-3999	11,550,067.92	(5.80%)	10,879,929.00	.66%	10,951,222.00
4. Books and Supplies	4000-4999	2,511,284.71	(4.80%)	2,390,785.00	(46.08%)	1,289,009.00
5. Services and Other Operating Expenditures	5000-5999	13,766,168.57	(16.61%)	11,480,169.00	(2.93%)	11,143,903.00
6. Capital Outlay	6000-6999	26,688.00	0.00%	26,688.00	0.00%	26,688.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,814,757.00	0.00%	2,814,757.00	0.00%	2,814,757.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,310,176.00	0.00%	1,310,176.00	0.00%	1,310,176.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	318,685.00	0.00%	318,685.00	0.00%	318,685.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		53,980,041.78	(11.48%)	47,782,292.58	(2.48%)	46,596,749.58
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,330,736.15)		(1,540,023.58)		51,119.42
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		14,002,371.00		6,671,634.85		5,131,611.27
2. Ending Fund Balance (Sum lines C and D1)		6,671,634.85		5,131,611.27		5,182,730.69
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,671,634.85		5,131,611.27		5,182,730.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,671,634.85		5,131,611.27		5,182,730.69
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.						
Mixture of budget cuts which will go to the Board on 3/4/25 and also removing the use of LREGB funds since those are one time dollars.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	87,279,982.00	4.04%	90,805,182.00	4.79%	95,152,637.00
2. Federal Revenues	8100-8299	3,997,088.93	(8.76%)	3,647,089.00	0.00%	3,647,089.00
3. Other State Revenues	8300-8599	12,830,704.00	17.62%	15,091,683.00	(14.35%)	12,925,775.00
4. Other Local Revenues	8600-8799	13,481,016.62	(5.31%)	12,764,530.00	0.00%	12,764,530.00
5. Other Financing Sources						
a. Transfers In	8900-8929	536,680.00	0.00%	536,680.00	0.00%	536,680.00
b. Other Sources	8930-8979	0.00	0.00%	2,500,000.00	(40.00%)	1,500,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		118,125,471.55	6.11%	125,345,164.00	.94%	126,526,711.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,207,447.58		52,831,147.58
b. Step & Column Adjustment				771,700.00		791,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(148,000.00)		(234,394.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,207,447.58	1.19%	52,831,147.58	1.05%	53,387,753.58
2. Classified Salaries						
a. Base Salaries				20,456,143.71		20,250,843.71
b. Step & Column Adjustment				397,100.00		405,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(602,400.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,456,143.71	(1.00%)	20,250,843.71	2.00%	20,655,843.71
3. Employee Benefits	3000-3999	29,670,042.21	(.60%)	29,492,992.00	1.07%	29,807,285.00
4. Books and Supplies	4000-4999	3,912,936.67	3.57%	4,052,437.00	(27.19%)	2,950,661.00
5. Services and Other Operating Expenditures	5000-5999	21,364,513.61	(9.30%)	19,378,514.00	(1.74%)	19,042,248.00
6. Capital Outlay	6000-6999	163,348.00	0.00%	163,348.00	0.00%	163,348.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,290,028.00	0.00%	3,290,028.00	0.00%	3,290,028.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,013.00)	0.00%	(110,013.00)	0.00%	(110,013.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	393,685.00	0.00%	393,685.00	0.00%	393,685.00
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)		131,348,131.78	(1.22%)	129,742,982.29	(.12%)	129,580,839.29
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,222,660.23)		(4,397,818.29)		(3,054,128.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		30,926,613.19		17,703,952.96		13,306,134.67
2. Ending Fund Balance (Sum lines C and D1)		17,703,952.96		13,306,134.67		10,252,006.38
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		258,024.00		258,024.00
b. Restricted	9740	6,671,634.85		5,131,611.27		5,182,730.69
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	3,924,400.00		3,876,200.00		3,871,400.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	7,107,918.11		4,040,299.40		939,851.69
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,703,952.96		13,306,134.67		10,252,006.38
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	3,924,400.00		3,876,200.00		3,871,400.00
c. Unassigned/Unappropriated	9790	7,107,918.11		4,040,299.40		939,851.69
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)		11,032,318.11		7,916,499.40		4,811,251.69
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.40%		6.10%		3.71%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Marin County SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,907.99		6,951.00		6,996.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		131,348,131.78		129,742,982.29		129,580,839.29
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)		131,348,131.78		129,742,982.29		129,580,839.29
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,940,443.95		3,892,289.47		3,887,425.18
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00	0.00	0.00		
g. Reserve Standard (Greater of Line F3e or F3f)		3,940,443.95	3,892,289.47	3,887,425.18		
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	YES	YES		

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(5,174.00)	0.00	(110,013.00)				
Other Sources/Uses Detail					536,680.00	393,685.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	8,643.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	1,370.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,174.00	0.00	100,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	536,680.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					318,685.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					75,000.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	5,174.00	(5,174.00)	110,013.00	(110,013.00)	930,365.00	930,365.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)				
	District Regular	6,954.00	6,907.99	
	Charter School	0.00	0.00	
	Total ADA	6,954.00	6,907.99	(.7%) Met
1st Subsequent Year (2025-26)				
	District Regular	7,001.00	6,951.00	
	Charter School	0.00	0.00	
	Total ADA	7,001.00	6,951.00	(.7%) Met
2nd Subsequent Year (2026-27)				
	District Regular	7,046.00	6,996.00	
	Charter School	0.00	0.00	
	Total ADA	7,046.00	6,996.00	(.7%) Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	7,244.00	7,245.00		
	Charter School		0.00		
	Total Enrollment	7,244.00	7,245.00	0.0%	Met
1st Subsequent Year (2025-26)	District Regular	7,350.00	7,300.00		
	Charter School				
	Total Enrollment	7,350.00	7,300.00	(.7%)	Met
2nd Subsequent Year (2026-27)	District Regular	7,400.00	7,350.00		
	Charter School				
	Total Enrollment	7,400.00	7,350.00	(.7%)	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	6,789	7,419	
Charter School			
Total ADA/Enrollment	6,789	7,419	91.5%
Second Prior Year (2022-23)			
District Regular	6,745	7,474	
Charter School			
Total ADA/Enrollment	6,745	7,474	90.2%
First Prior Year (2023-24)			
District Regular	6,900	7,208	
Charter School	0		
Total ADA/Enrollment	6,900	7,208	95.7%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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

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

Fiscal Year	Estimated P-2 ADA	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	6,908	7,245		
Charter School	0	0		
Total ADA/Enrollment	6,908	7,245	95.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	6,951	7,300		
Charter School				
Total ADA/Enrollment	6,951	7,300	95.2%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	6,996	7,350		
Charter School				
Total ADA/Enrollment	6,996	7,350	95.2%	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 Years ADA % was very low due to COVID effects. ADA for last year was 95.7% which is very close to what we are projecting this year 95.3%, so this seems much more reasonable than using years closer to COVID.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2024-25)	89,192,512.00	88,773,125.00	(.5%)	Met
1st Subsequent Year (2025-26)	92,425,006.00	92,298,325.00	(.1%)	Met
2nd Subsequent Year (2026-27)	95,789,829.00	96,645,780.00	.9%	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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	56,744,481.81	61,963,490.76	91.6%
Second Prior Year (2022-23)	64,217,050.49	72,671,598.48	88.4%
First Prior Year (2023-24)	66,034,548.28	72,631,641.64	90.9%
	Historical Average Ratio:		90.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	3%	3%	3%
	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	69,101,351.00	77,293,090.00	89.4%	Met
1st Subsequent Year (2025-26)	73,133,950.71	81,885,689.71	89.3%	Met
2nd Subsequent Year (2026-27)	74,157,350.71	82,909,089.71	89.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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)	3,827,992.00	3,997,088.93	4.4%	No
1st Subsequent Year (2025-26)	3,477,992.00	3,647,089.00	4.9%	No
2nd Subsequent Year (2026-27)	3,477,992.00	3,647,089.00	4.9%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	12,662,954.00	12,830,704.00	1.3%	No
1st Subsequent Year (2025-26)	12,322,468.00	15,091,683.00	22.5%	Yes
2nd Subsequent Year (2026-27)	12,333,887.00	12,925,775.00	4.8%	No

Explanation:

(required if Yes)

This is due to the expected allocation of the SSPD grant from the State. We anticipate receiving approximately \$2.0M in one time funds.

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

Current Year (2024-25)	12,821,527.78	13,481,016.62	5.1%	Yes
1st Subsequent Year (2025-26)	11,746,528.00	12,764,530.00	8.7%	Yes
2nd Subsequent Year (2026-27)	11,746,528.00	12,764,530.00	8.7%	Yes

Explanation:

(required if Yes)

Local revenue is booked when we receive it, so we would expect that this number would increase throughout the year. This variance is expected. As we add revenue we also book the expenses related to this revenue, so the impact on the budget is negligible.

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

Current Year (2024-25)	3,976,235.54	3,912,936.67	-1.6%	No
1st Subsequent Year (2025-26)	4,107,736.00	4,052,437.00	-1.3%	No
2nd Subsequent Year (2026-27)	3,005,960.00	2,950,661.00	-1.8%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	19,996,720.74	21,364,513.61	6.8%	Yes
1st Subsequent Year (2025-26)	18,051,221.00	19,378,514.00	7.4%	Yes
2nd Subsequent Year (2026-27)	17,714,955.00	19,042,248.00	7.5%	Yes

Explanation:

(required if Yes)

This is due mainly to increases in anticipated Special Education costs such as NPS and other services.

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	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	29,312,473.78	30,308,809.55	3.4%	Met
1st Subsequent Year (2025-26)	27,546,988.00	31,503,302.00	14.4%	Not Met
2nd Subsequent Year (2026-27)	27,558,407.00	29,337,394.00	6.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	23,972,956.28	25,277,450.28	5.4%	Not Met
1st Subsequent Year (2025-26)	22,158,957.00	23,430,951.00	5.7%	Not Met
2nd Subsequent Year (2026-27)	20,720,915.00	21,992,909.00	6.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

This is due to the expected allocation of the SSPD grant from the State. We anticipate receiving approximately \$2.0M in one time funds.

Local revenue is booked when we receive it, so we would expect that this number would increase throughout the year. This variance is expected. As we add revenue we also book the expenses related to this revenue, so the impact on the budget is negligible.

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

Explanation:

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

Explanation:

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

This is due mainly to increases in anticipated Special Education costs such as NPS and other services.

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.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	3,698,474.19	3,698,475.00 Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,698,475.00

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input 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)	8.4%	6.1%	3.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.8%	2.0%	1.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A	
Current Year (2024-25)	(5,891,924.08)	77,368,090.00	7.6%	Not Met
1st Subsequent Year (2025-26)	(2,857,794.71)	81,960,689.71	3.5%	Not Met
2nd Subsequent Year (2026-27)	(3,105,247.71)	82,984,089.71	3.7%	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 is aware of the level of deficit spending, and is working towards reducing expenses over time to ensure a balanced budget in a few years. Cabinet is meeting regularly to review and make recommendations to our budget to reduce deficit spending without causing undue harm to student academic success.

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)	17,703,952.96	Met
1st Subsequent Year (2025-26)	13,306,134.67	Met
2nd Subsequent Year (2026-27)	10,252,006.38	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	17,445,929.00	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.)	6,908	6,951	6,996
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

Marin County SELPA

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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	131,348,131.78	129,742,982.29	129,580,839.29
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	131,348,131.78	129,742,982.29	129,580,839.29

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,940,443.95	3,892,289.47	3,887,425.18
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	3,940,443.95	3,892,289.47	3,887,425.18

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,924,400.00	3,876,200.00	3,871,400.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,107,918.11	4,040,299.40	939,851.69
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)	11,032,318.11	7,916,499.40	4,811,251.69
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.40%	6.10%	3.71%
District's Reserve Standard (Section 10B, Line 7):	3,940,443.95	3,892,289.47	3,887,425.18
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(19,969,016.00)	(21,011,269.08)	5.2%	1,042,253.08	Not Met
1st Subsequent Year (2025-26)	(20,186,716.00)	(19,343,119.00)	-4.2%	(843,597.00)	Met
2nd Subsequent Year (2026-27)	(20,540,816.00)	(21,926,319.00)	6.7%	1,385,503.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	536,680.00	536,680.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	536,680.00	536,680.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	536,680.00	536,680.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	393,685.00	393,685.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	393,685.00	393,685.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	393,685.00	393,685.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. 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)

The increase to the contribution is mainly due to Special Education costs, in particular the cost of NPS placements for students.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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)

Yes

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

No
2.

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024-25
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	FUND 51	743X	231,985,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		FUND 01	2XXX	723,700
Other Long-term Commitments (do not include OPEB):				
		FUND 67	95XX	200,000
TOTAL:				232,908,700

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	16,842,968	16,185,718	19,131,343	19,131,343
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	16,842,968	16,185,718	19,131,343	19,131,343
Has total annual payment increased over prior year (2023-24)?	No	Yes	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- Explanation:
(Required if Yes
to increase in total
annual payments)

Bonds are paid by taxes so there are no additional costs to the District.

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?

Yes

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

Yes

2	OPEB Liabilities	First Interim	
		(Form 01CSI, Item S7A)	Second Interim
	a. Total OPEB liability	1,223,423.00	1,081,485.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,223,423.00	1,081,485.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023	Oct 29, 2024

3	OPEB Contributions	First Interim	
		(Form 01CSI, Item S7A)	Second Interim
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2024-25)	0.00	0.00
	1st Subsequent Year (2025-26)	0.00	0.00
	2nd Subsequent Year (2026-27)	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
	Current Year (2024-25)	55,000.00	55,000.00
	1st Subsequent Year (2025-26)	92,567.00	55,000.00
	2nd Subsequent Year (2026-27)	92,567.00	55,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2024-25)	86,923.00	41,866.00
	1st Subsequent Year (2025-26)	89,166.00	51,292.00
	2nd Subsequent Year (2026-27)	89,166.00	73,728.00
	d. Number of retirees receiving OPEB benefits		
	Current Year (2024-25)	37	22
	1st Subsequent Year (2025-26)	37	22
	2nd Subsequent Year (2026-27)	37	22

4.

Comments:

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

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

1

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

Yes

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

No

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No

2	Self-Insurance Liabilities	First Interim (Form 01CSI, Item S7B)		Second Interim
	a. Accrued liability for self-insurance programs	200,000.00		200,000.00
	b. Unfunded liability for self-insurance programs	0.00		0.00

3	Self-Insurance Contributions	First Interim (Form 01CSI, Item S7B)		Second Interim
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2024-25)	0.00		0.00
	1st Subsequent Year (2025-26)	0.00		0.00
	2nd Subsequent Year (2026-27)	0.00		0.00
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2024-25)	75,000.00		75,000.00
	1st Subsequent Year (2025-26)	75,000.00		75,000.00
	2nd Subsequent Year (2026-27)	75,000.00		75,000.00

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	444.3	432.8	427.8	427.8

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	571,704		
		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2.	Total cost of H&W benefits	4,204,123	4,204,123	4,204,123
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	5.0%	0.0%	0.0%

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?

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	No	Yes	Yes
2.	Cost of step & column adjustments	0	616,500	624,300
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?	No	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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?

Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	297.1	282.3	280.0	280.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	44.8	44.5	43.5	43.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

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

No

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

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

No

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



The Common Message

2024-25 Second Interim Report

BASC

Business and Administration
Services Committee

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

Key Guidance Based on the Governor's Budget Proposal

On January 10, 2025, Governor Gavin Newsom released the proposed state budget for 2025-26. The Governor's Budget represents an increase of approximately \$7.5 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act. However, the budget proposes to provide only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$119.2 billion for that year. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 are made after the end of the fiscal year. The 2025-26 budget includes \$118.9 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

The major TK-12 funding provisions in the 2025-26 Governor's Budget are as follows:

- Proposition 98 Rainy Day fund includes a \$1.2 billion deposit in 2024-25 and \$376 million in 2025-26 for a revised balance of \$1.5 billion at the end of 2025-26. This balance does not trigger school district reserve caps in 2025-26.
- The funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 2.43%.
- The budget provides a total of \$2.4 billion ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. The budget also provides an accumulated amount of \$1.5 billion in on-going funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class.
- Expanded Learning Opportunities Program includes \$435 million in ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils.
- A Master Plan for Career Education is proposed for cross-agency collaborative planning and coordination with state and regional education and workforce initiatives.
- The budget proposal includes continued investments in evidence-based literacy and professional learning including: \$500 million in one-time funds for TK-12 literacy & mathematics coaches, \$40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, \$25 million (\$5 million annually through 2029-30) to launch a Literacy Network within the Statewide System of Support, and \$300,000 in one-time non-Prop 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance

per Assembly Bill (AB) 2927.

- The budget includes \$150 million in one-time funding to support recruitment and retention of teachers to serve in priority schools through the new Loan Repayment for Teachers in Priority Schools Program and an additional \$100 million in one-time funding to extend the timeline of the existing National Board Certification Incentive Program.
- The budget includes nearly \$1.8 billion in one-time funding for the Student Support and Professional Development Discretionary Block Grant to address rising costs and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed on an average daily attendance (ADA) basis and will be available through June 30, 2029.
- The budget includes \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- Kitchen Infrastructure and Training grants of \$150 million one-time funds for specialized kitchen equipment, infrastructure and training to provide freshly prepared meals with locally-grown ingredients.
- Universal Meals receives additional ongoing funding of \$106.3 million.
- English Language Proficiency Screening instrument for TK students receives \$10 million in one-time funding to support multilingual learners.
- TK-12 High Speed Network budget includes a proposed \$3.5 million in additional ongoing funding.
- The budget includes \$2 million in one-time funding for IEP digitization and translation into multiple languages.
- Homeless Education Technical Assistance Centers, which were first established through the American Rescue Plan Act's Homeless Children and Youth programs, will receive \$1.5 million ongoing funding.
- The budget includes \$1 million in one-time funds to evaluate and make recommendations to streamline and improve the state's process for developing and adopting standards, curriculum frameworks and instructional materials.
- The requirement to offer a course in ethnic studies as a high school graduation requirement for the incoming freshman class in 2025-26 is not triggered. Given current revenue projections, where legislation was not funded in prior budgets and remains contingent on a future appropriation (as is the case with AB 101 and other bills), the administration is not proposing funding.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, 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 bring a risk of state budget shortfalls in future years.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Given the risks associated with the state budget, LEAs should exercise caution before budgeting for any of the increases included in the Governor’s Budget other than statutory COLA. These increases, especially the \$1.8 billion for Student Support and Professional Development discretionary Block Grant, will likely change before the final state budget is enacted.

Planning Factors for 2024-25 and Multiyear Projections

Key planning factors for LEAs to include in their 2024-25 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Key Planning Factors for 2024-25 Second Interim Reports and MYPs

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.43%	3.52%
Special Education COLA	1.07%	2.43%	3.52%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191.00	\$191.00	\$191.00
	\$82.00	\$82.00	\$82.00

Proposition 20 per ADA			
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.

Deficit Spending

The second interim submission must include a clear plan to address and reduce deficit spending. This plan should align with other required actions to achieve financial stability. Taking proactive steps to reduce spending early helps safeguard reserve levels, preventing their depletion, and minimizes the need for deeper reductions in the future. Assumptions in multiyear projections should be well-documented, with full-time equivalent positions aligned with criteria and standards for subsequent years. These steps are essential to maintaining fiscal solvency for the current and two subsequent fiscal years.

For any significant reductions deferred to the 2026-27 fiscal year, it is crucial to explicitly identify these adjustments and ensure that the governing board acknowledges the stabilization measures required based on current financial conditions. Below is a sample fiscal solvency statement that can serve as a stand-alone resolution or be included in the interim budget approval:

Sample Fiscal Solvency Statement

In preparing the 2024-25 Second Interim Budget, the board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district's budget stabilization plan includes position reductions, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses due to declining student enrollment, and rising ongoing costs. Under these assumptions, the board projects the need for \$XX million in budget reductions in 2025-26 and an additional \$XX million in reductions in 2026-27 to maintain fiscal solvency.

As districts potentially face declining fund balances, exercising caution when allocating funds for negotiated salary compensation is imperative. Revenue gains from COLA may be offset by declining enrollment and rising costs, including retirement contributions and health benefits. Each district's capacity to sustain compensation increases will vary based on its unique financial circumstances. Thoughtful planning and conservative financial management are critical to ensuring long-term stability.

Fund Balances and Cash

Fund balances of districts have dwindled due to spending down of prior years' one-time revenues. A direct correlation can be made between fund balances and cash balances. Although the much appreciated and positive detail of the governor's proposed budget includes paying off the cash deferral in the 2025-26 fiscal year, it is important to continue to focus on the accuracy of cash flow projections to pay monthly obligations. The decision about how much of an unrestricted fund balance in the general fund is prudent to maintain will depend on each LEA's own unique circumstances. For example, LEAs may be vulnerable to natural disasters or dependent on slow-growing local revenue sources, and so may need to maintain a higher level in the unrestricted fund balance. Uncertainties about federal grant funding delays or future cuts, as well as the state's uncertain revenue projections due to recent fires in Southern California, add pressure locally to maintain reserves above minimum required amounts.

The Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 17% of general fund expenditures and other financing uses. A district could find that it needs to spend cash at times that differ from when cash is received.

The principal apportionment (includes the LCFF state aide, special education AB 602, Arts and Music for Schools Prop 28, Expanded Learning Opportunities Program, and a few other programs) is steady, and the timing of the revenues can be predicted. However, the increasing number of categorical and block grant programs (especially the newly proposed block grant) do not have as reliable a cash flow schedule to meet local cash flow needs associated with the categorical funds. In some cases, LEAs could be spending funds associated with the categorical and block grant programs long before the revenues are received.

The CDE updates their webpage on cash flow of various programs at <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp> as soon as they have the estimated timing of the various apportionments.

Running out of cash is the one and only reason districts experience fiscal insolvency, so it is imperative that districts complete their cash flow projections as accurately as possible and monitor cash balances daily or weekly. Early exploration of temporary borrowing solutions, board adopted cash borrowing resolutions and attention to all receivables should be monitored for potential cash assistance. Cash Rules!!!

Reserves/Reserve Cap

The Governor's January Budget proposes to make deposits into the Public School System Stabilization Account (PSSSA), or Rainy Day Fund that would provide for an account balance of \$1.5 billion at the end of 2025-26. The reserve cap is not triggered in the 2025-26 or 2026-27 fiscal years based on the current projections. Current law places a 10% cap on school district reserves in fiscal years immediately after those in which the balance in the PSSSA is equal to or greater than 3% percent of the total TK-12 share of the Proposition 98 guarantee.

When the reserve cap is triggered, the portions of fund balance that are subject to the cap are the assigned and unassigned reserves in the General Fund 01 and the Special Reserve for Other than Capital Outlay Fund 17. Any funds that are in the committed portion of the fund balance, meaning that the governing board took formal action to set aside the funds, are not included in the reserve cap calculation. Small districts and community funded districts are excluded from the local reserve cap consideration.

Attendance Recovery

Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional time, offset student absences, and mitigate learning loss, and thus mitigate the fiscal impacts of absences to LEAs.

Students may only be credited up to the lesser of: 1) 10 days attendance, or, 2) the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA. Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Detailed instructions can be found in a presentation from the CDE's School Fiscal Services Division at <https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf>.

Instructional Continuity

Instructional Continuity provisions focus on facilitating continuity of learning during emergencies that disrupt regular classroom instruction.

As of July 1, 2025, LEAs must include an instructional continuity plan in their comprehensive school safety plan. Plans must include procedures for student engagement within five (5) days of an emergency and hybrid or remote learning opportunities within ten (10) instructional days.

Instructional Continuity also encourages LEAs to plan to meet the instructional standards that are equivalent to independent study programs.

Beginning in fiscal year 2026-27, as a condition for a Form J-13A submittal, LEAs must certify that they have a comprehensive school safety plan that includes an instructional continuity plan that complies with the aforementioned engagement and instructional offering requirements. If the LEA did not offer engagement and instruction during an emergency, it must describe the circumstances that prevented it from doing so and explain what engagement and instruction, if any, it did provide as part of the J-13A submittal.

Detailed instructions can be found in a presentation from the CDE's School Fiscal Services Division at <https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf>.

Transitional Kindergarten

The 2025-26 K-12 Trailer Bill includes intent language requiring LEAs to provide language development support to multilingual learners in TK, and requires local educational agencies and teachers and staff assigned to TK classrooms to provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism.

In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The screening tool will be determined by the State Superintendent of Schools in 2025-26.

Also starting in 2025-26:

Adult-to-student ratio will be 1 adult to 10 students. Refer to CDE TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at <https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024>.

- Credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:
 - Have completed at least 24 units in early childhood education, childhood development, or both.
 - Have professional experience in a classroom setting with preschool-age children,

as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.

- Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.

LCAP and the Learning Recovery Emergency Block Grant

The 2024-25 State Budget mandated revisions to the LCAP template instructions to implement the settlement agreement from the Cayla J. lawsuit. These changes imposed new requirements for the use of LREBG funds starting in 2025-26. LREBG funds expended between 2025-26 and 2027-28 must be supported by a needs assessment per Education Code [32526\(d\)](#), with both planned and actual expenditures documented in the LEA's LCAP.

The State Board of Education (SBE) adopted the revised LCAP instructions at their November 2024 meeting (see <https://www.cde.ca.gov/re/lc/>).

In addition, the governor's 2025-26 budget proposal includes a new \$378.6 million one-time Proposition 98 appropriation to the LREBG to be allocated to LEAs under the same method as the original LREBG. If adopted, this means LEAs will have additional funds that are subject to the LCAP incorporation requirements.

Some LEAs that fully expended their previous LREBG allocations, or that planned to fully expend those funds by the end of 2024-25, may have previously assumed they would not have to conduct the required needs assessment because there would be no LREBG funds to incorporate into the LCAP. Those LEAs will need to reconsider that assumption in light of the governor's budget proposal. It is recommended that all LEAs conduct the required needs assessment to be prepared for possible LREBG expenditures in 2025-26. LEAs should consult with their county office of education for specific guidance.

For LEAs that are already planning on carrying over LREBG funds to 2025-26 or beyond, any additional funds allocated through the 2025-26 adopted state budget could be incorporated into the 2025-26 budget and LCAP through a midyear update and the Annual Update in 2025-26. For LEAs that were not previously expecting LREBG funds in 2025-26, options might include the following:

- Incorporating the new allocation into their 2025-26 LCAP and budget adoption but clearly stating in writing in the LCAP and budget assumptions that these dollars and actions are dependent on the new LREBG funds being included in the adopted state budget.
- Documenting the needs assessment in the LCAP summary sections but waiting to put the funds into the LCAP and budget. Then the dollars and actions could possibly be added as part of the midyear update and Annual Update if the funds are approved in

the state budget.

- Waiting until 2026-27 to incorporate the funds into the budget and LCAP, recognizing the state may allocate even more LREBG funds in subsequent years.

LCAP and the LCFF Equity Multiplier

As a reminder, because of the year-to-year volatility surrounding the receipt of Equity Multiplier funds for any particular school, LEAs may consider incorporating certified prior year funding allocations into their 2025-26 budget and LCAP (i.e., plan to use certified 2024-25 allocations in the 2025-26 budget and LCAP). The CDE will certify 2024-25 allocations at P1.

LCAP Midyear Update

As a reminder, LEAs must present a midyear LCAP update annually by February 28.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 second interim report and multiyear projection. The state budget faces additional risks due to the result of massive wildfires and federal policy changes, which may impact both revenues and expenditures. LEAs face short and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expired one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.