

2024/25 First Interim Checklist

Please submit an electronic copy of the required forms in the following order along with this checklist to fas@icoe.org by **Friday, December 13th, 2024**.

- ☐ **Form CI** – Interim Certification– Signed (scanned copy)
- ☐ **Form 01** - General Fund Financial Report
 - Designate in 2024/25:
 - Revolving Cash (Object Code 9711)
 - Economic Uncertainties (Object Code 9789)
 - *If designating for Committed or Assigned, please include description*
- ☐ **Form 170** – **only if** using it as part of the Reserve for Economic Uncertainties
- ☐ **Narrative** - Needs to focus on **2024/25 First Interim** to include the following:
 - Key Points to include: One-time funding, one-time expenditures (***total amounts impacting the fiscal year, not just the change***), LCAP expenditures, status of negotiations, tentative agreement costs, rate increases, student enrollment growth/decline, new positions, eliminating positions, grants ending, etc.
 - Deficit/Surplus - Include a detailed explanation as to what's causing the deficit/surplus
 - Explain the differences by: *Unrestricted and Restricted (Revenues and Expenditures)*
 - Briefly explain major changes from **24/25 Revised Budget @ UA** vs. **24/25 First Interim**
- ☐ **Form MYP**
 - Shifts from restricted to unrestricted
 - Adjustments for One-Time activity (revenue & expenditures)
 - Salaries & Benefits: Step/Column, other adjustments, eliminated or new positions, STRS & PERS rate increases, AB 1522 (sick leave), Affordable Care Act, minimum wage increase, etc.
 - Factor the COE transfer
 - LCAP expenditures
- ☐ **MYP Narrative** – make sure to address 2025/26 and 2026/27
 - Key Points to include: LCAP expenditures, grants ending, one-time funding, one-time expenditures (***total amounts impacting the fiscal year, not just the change***)
 - Salaries & Benefits: Step/column, other adjustments (eliminated positions, new positions, one-time off-schedule), STRS & PERS rate increase, tentative agreement costs
 - Deficit/Surplus – Include a detailed explanation as to what's causing the deficit/surplus
 - Explain the differences by: ***Unrestricted and Restricted (Revenues and Expenditures)***

2024/25 First Interim Checklist

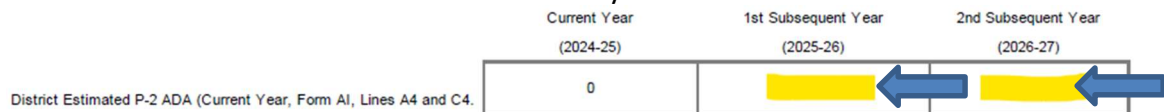
- ☐ **Form AI** - Average Daily Attendance
 - Please use the “ADA” Tab from the LCFF calculator
 - Include the **COE ADA** for Community School and Special Education-Special Day Class
 - “**Estimated P-2**” column C & “**Estimated Funded ADA**” column D (Section 6. “Total District ADA”) should match to the ADA reported on the LCFF Calculator for the 2024/25 fiscal year

- ☐ **Form SIAI** - Summary of Interfund Activities – Projected Year Totals (board approved permanent TFs)

- ☐ **Form SEMAI** – Special Education Maintenance of Effort
 - Confirm your district is meeting MOE requirements
 - LEA Projected & LEA Actuals tab - use 2023 Pupil Count
 - LEA MOE Calc tab - manually enter the “Comparison Year” (column B) information – the last year MOE was met (this will not be extracted)

☐ **Criteria & Standards**

- **Section 10. - Reserves**
Include the District Estimated P-2 ADA for out years.



Supplemental Information:

- **S8A. S8B. & S8C. - Cost Analysis of District’s Labor Agreements**
 - *If negotiations have not been settled, please include the cost of 1%*

- ☐ **LCFF Calculator** - Please email us your revised LCFF Calculator spreadsheet if any changes were made
 - Print the “Calculator” & “Summary” tabs

- ☐ **Cash flow Spreadsheet**
 - 2024/25; 2025/26 is optional

- ☐ **2024-25 Technical Review Checks (TRCs) Projected Totals**
 - Print “Exceptions Only” page. All warning exceptions must be explained.

----- **end of electronic copy** -----

- ☐ **SACS Dataset** – promote official dataset to “1st level LEA Review “ (to ICOE)

- ☐ **Budget Model** - Email **Budget Model #** (ex: **BR25-02 First Interim**) to fas@icoe.org
 - 2024/25 Budget Model should match to the 2024/25 First Interim Budget (form 01)

- ☐ **PDF Budget Packet**
 - Email complete Budget packet to fas@icoe.org
 - If it’s too large, upload it to the following Google Drive folder:
https://drive.google.com/drive/folders/1nJuEAabuty8so55EsomD3y4oMfNQgXZh?usp=drive_link

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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

POSITIVE CERTIFICATION

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

☐

QUALIFIED CERTIFICATION

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

☐

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Gina Hendrix

Telephone: (760)355-3013

Title: Assoc. Supt. of Admin. Svs.

E-mail: ghendrix@imperialusd.org

Criteria and Standards Review Summary

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

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

First 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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2024-25 First 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	58,409,938.00	58,687,735.00	10,164,577.00	59,736,899.00	1,049,164.00	1.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,190,436.00	2,247,403.00	252,960.39	2,318,333.00	70,930.00	3.2%
4) Other Local Revenue		8600-8799	745,221.00	745,221.00	990,427.60	895,221.00	150,000.00	20.1%
5) TOTAL, REVENUES			61,345,595.00	61,680,359.00	11,407,964.99	62,950,453.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,244,583.00	24,555,928.00	7,702,614.69	24,086,708.00	469,220.00	1.9%
2) Classified Salaries		2000-2999	9,225,044.00	8,986,213.00	2,503,129.31	9,222,683.00	(236,470.00)	-2.6%
3) Employee Benefits		3000-3999	12,608,930.00	12,605,234.00	3,346,802.27	12,506,150.00	99,084.00	0.8%
4) Books and Supplies		4000-4999	1,842,161.00	1,963,421.00	511,578.44	2,133,026.00	(169,605.00)	-8.6%
5) Services and Other Operating Expenditures		5000-5999	3,948,670.00	4,168,498.00	1,984,176.49	4,396,020.00	(227,522.00)	-5.5%
6) Capital Outlay		6000-6999	281,950.00	281,950.00	19,132.10	901,950.00	(620,000.00)	-219.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	189,989.00	189,989.00	154,098.00	189,989.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(66,145.00)	(76,469.00)	0.00	(110,058.00)	33,589.00	-43.9%
9) TOTAL, EXPENDITURES			52,275,182.00	52,674,764.00	16,221,531.30	53,326,468.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,070,413.00	9,005,595.00	(4,813,566.31)	9,623,985.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	83,000.00	33,000.00	0.00	250,000.00	217,000.00	657.6%
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	(8,996,413.00)	(9,360,868.00)	0.00	(9,360,868.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,913,413.00)	(9,327,868.00)	0.00	(9,110,868.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			157,000.00	(322,273.00)	(4,813,566.31)	513,117.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,508,360.75	20,508,363.00		20,508,363.00	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)			20,508,360.75	20,508,363.00		20,508,363.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,508,360.75	20,508,363.00		20,508,363.00		
2) Ending Balance, June 30 (E + F1e)			20,665,360.75	20,186,090.00		21,021,480.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	8,187,326.00	8,187,326.00		8,187,327.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,422,286.00	2,422,286.00		2,422,286.00		
Unassigned/Unappropriated Amount		9790	10,053,248.75	9,573,978.00		10,409,367.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	35,300,250.00	42,728,716.00	7,993,330.00	43,777,880.00	1,049,164.00	2.5%
Education Protection Account State Aid - Current Year		8012	15,979,370.00	8,798,927.00	2,177,859.00	8,798,927.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	58,081.00	58,081.00	0.00	58,081.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,407,021.00	8,391,425.00	0.00	8,391,425.00	0.00	0.0%
Unsecured Roll Taxes		8042	945,576.00	947,085.00	0.00	947,085.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	103,957.00	149,148.00	0.00	149,148.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,348,911.00)	(2,348,911.00)	0.00	(2,348,911.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			58,445,344.00	58,724,471.00	10,171,189.00	59,773,635.00	1,049,164.00	1.8%
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	(35,406.00)	(36,736.00)	(6,612.00)	(36,736.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			58,409,938.00	58,687,735.00	10,164,577.00	59,736,899.00	1,049,164.00	1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,395,352.00	1,395,352.00	0.00	1,466,282.00	70,930.00	5.1%
Lottery - Unrestricted and Instructional Materials		8560	795,084.00	852,051.00	0.00	852,051.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	0.00	0.00	252,960.39	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,190,436.00	2,247,403.00	252,960.39	2,318,333.00	70,930.00	3.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	545,000.00	545,000.00	259,275.34	545,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	542,385.33	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	221.00	221.00	0.00	221.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	200,000.00	200,000.00	188,766.93	350,000.00	150,000.00	75.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	6360	8793						
From JPAs								
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			745,221.00	745,221.00	990,427.60	895,221.00	150,000.00	20.1%
TOTAL, REVENUES			61,345,595.00	61,680,359.00	11,407,964.99	62,950,453.00	1,270,094.00	2.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,909,090.00	20,949,921.00	6,667,202.71	20,871,847.00	78,074.00	0.4%
Certificated Pupil Support Salaries		1200	939,411.00	1,070,751.00	303,584.32	1,027,191.00	43,560.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,214,531.00	2,204,580.00	667,904.74	2,019,467.00	185,113.00	8.4%
Other Certificated Salaries		1900	181,551.00	330,676.00	63,922.92	168,203.00	162,473.00	49.1%
TOTAL, CERTIFICATED SALARIES			24,244,583.00	24,555,928.00	7,702,614.69	24,086,708.00	469,220.00	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,668,960.00	1,378,596.00	299,237.59	1,478,361.00	(99,765.00)	-7.2%
Classified Support Salaries		2200	5,288,231.00	5,264,889.00	1,570,310.79	5,438,965.00	(174,076.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	547,020.00	558,411.00	205,733.31	558,411.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,120,874.00	1,161,016.00	295,905.10	1,120,458.00	40,558.00	3.5%
Other Classified Salaries		2900	599,959.00	623,301.00	131,942.52	626,488.00	(3,187.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			9,225,044.00	8,986,213.00	2,503,129.31	9,222,683.00	(236,470.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,549,179.00	4,643,138.00	1,393,242.69	4,537,216.00	105,922.00	2.3%
PERS		3201-3202	2,426,283.00	2,396,679.00	645,627.41	2,427,821.00	(31,142.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	1,072,348.00	1,037,262.00	302,666.66	1,007,165.00	30,097.00	2.9%
Health and Welfare Benefits		3401-3402	3,578,719.00	3,625,027.00	729,031.06	3,637,288.00	(12,261.00)	-0.3%
Unemployment Insurance		3501-3502	16,360.00	16,406.00	5,010.56	16,222.00	184.00	1.1%
Workers' Compensation		3601-3602	772,644.00	681,993.00	207,453.99	674,700.00	7,293.00	1.1%
OPEB, Allocated		3701-3702	193,397.00	204,729.00	63,769.90	205,738.00	(1,009.00)	-0.5%
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			12,608,930.00	12,605,234.00	3,346,802.27	12,506,150.00	99,084.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,200.00	950.00	1,200.00	0.00	0.0%
Books and Other Reference Materials		4200	26,676.00	26,676.00	742.42	26,676.00	0.00	0.0%
Materials and Supplies		4300	1,606,435.00	1,681,895.00	450,283.87	1,803,145.00	(121,250.00)	-7.2%
Noncapitalized Equipment		4400	209,050.00	253,650.00	59,602.15	302,005.00	(48,355.00)	-19.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,842,161.00	1,963,421.00	511,578.44	2,133,026.00	(169,605.00)	-8.6%
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	123,484.00	137,477.00	40,652.40	157,889.00	(20,412.00)	-14.8%
Dues and Memberships		5300	38,537.00	38,537.00	26,879.15	43,037.00	(4,500.00)	-11.7%
Insurance		5400-5450	593,000.00	687,000.00	681,482.40	717,000.00	(30,000.00)	-4.4%
Operations and Housekeeping Services		5500	1,165,700.00	1,165,700.00	441,364.56	1,165,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	237,165.00	238,665.00	58,141.73	300,165.00	(61,500.00)	-25.8%
Transfers of Direct Costs		5710	(87,580.00)	(93,645.00)	(4,035.11)	(102,469.00)	8,824.00	-9.4%
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	1,787,604.00	1,899,004.00	699,831.62	2,008,938.00	(109,934.00)	-5.8%
Communications		5900	90,760.00	95,760.00	39,859.74	105,760.00	(10,000.00)	-10.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,948,670.00	4,168,498.00	1,984,176.49	4,396,020.00	(227,522.00)	-5.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	170,000.00	170,000.00	19,132.10	670,000.00	(500,000.00)	-294.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	74,400.00	74,400.00	0.00	194,400.00	(120,000.00)	-161.3%
Equipment Replacement		6500	27,550.00	27,550.00	0.00	27,550.00	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			281,950.00	281,950.00	19,132.10	901,950.00	(620,000.00)	-219.9%
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	106,989.00	106,989.00	154,098.00	106,989.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	6360	7221						
To Districts or Charter Schools								
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	83,000.00	83,000.00	0.00	83,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			189,989.00	189,989.00	154,098.00	189,989.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(66,145.00)	(76,469.00)	0.00	(110,058.00)	33,589.00	-43.9%
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			(66,145.00)	(76,469.00)	0.00	(110,058.00)	33,589.00	-43.9%
TOTAL, EXPENDITURES			52,275,182.00	52,674,764.00	16,221,531.30	53,326,468.00	(651,704.00)	-1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	83,000.00	33,000.00	0.00	250,000.00	217,000.00	657.6%
(a) TOTAL, INTERFUND TRANSFERS IN			83,000.00	33,000.00	0.00	250,000.00	217,000.00	657.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (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	(8,996,413.00)	(9,360,868.00)	0.00	(9,360,868.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,996,413.00)	(9,360,868.00)	0.00	(9,360,868.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,913,413.00)	(9,327,868.00)	0.00	(9,110,868.00)	217,000.00	-2.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,122,156.00	2,672,861.00	244,353.36	2,794,583.00	121,722.00	4.6%
3) Other State Revenue		8300-8599	6,762,947.00	7,021,793.00	873,400.78	6,606,310.00	(415,483.00)	-5.9%
4) Other Local Revenue		8600-8799	2,847,243.00	3,776,334.00	655,779.09	3,776,334.00	0.00	0.0%
5) TOTAL, REVENUES			11,732,346.00	13,470,988.00	1,773,533.23	13,177,227.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,075,048.00	9,308,294.00	2,931,371.30	9,287,493.00	20,801.00	0.2%
2) Classified Salaries		2000-2999	3,837,347.00	4,396,722.00	1,094,163.26	4,469,721.00	(72,999.00)	-1.7%
3) Employee Benefits		3000-3999	7,155,482.00	7,811,068.00	1,401,764.40	7,915,784.00	(104,716.00)	-1.3%
4) Books and Supplies		4000-4999	1,245,468.00	2,397,919.00	627,722.93	2,309,301.00	88,618.00	3.7%
5) Services and Other Operating Expenditures		5000-5999	2,388,595.00	2,530,531.00	779,550.39	2,205,569.00	324,962.00	12.8%
6) Capital Outlay		6000-6999	457,600.00	809,100.00	452,981.15	1,118,468.00	(309,368.00)	-38.2%
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	66,145.00	76,469.00	0.00	110,058.00	(33,589.00)	-43.9%
9) TOTAL, EXPENDITURES			24,225,685.00	27,330,103.00	7,287,553.43	27,416,394.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,493,339.00)	(13,859,115.00)	(5,514,020.20)	(14,239,167.00)		
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	8,996,413.00	9,360,868.00	0.00	9,360,868.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,996,413.00	9,360,868.00	0.00	9,360,868.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,496,926.00)	(4,498,247.00)	(5,514,020.20)	(4,878,299.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,039,007.51	10,039,014.00		10,039,014.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,039,007.51	10,039,014.00		10,039,014.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,039,007.51	10,039,014.00		10,039,014.00		
2) Ending Balance, June 30 (E + F1e)			6,542,081.51	5,540,767.00		5,160,715.00		
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		

Description	Resource Codes	Object Codes	Original Budget (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	6,565,843.51	5,540,767.00		5,160,715.00		
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		0.00		
Unassigned/Unappropriated Amount		9790	(23,762.00)	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	932,883.00	932,883.00	0.00	932,883.00	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)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	77,318.00	77,368.00	0.00	84,243.00	6,875.00	8.9%
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	570,257.00	604,898.00	77,389.75	712,206.00	107,308.00	17.7%
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	114,918.00	116,689.00	0.00	120,197.00	3,508.00	3.0%
Title III, Immigrant Student Program	4201	8290	11,525.00	21,483.00	3,138.92	21,483.00	0.00	0.0%
Title III, English Learner Program	4203	8290	132,606.00	349,222.00	0.00	353,806.00	4,584.00	1.3%
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	193,790.00	275,678.00	86,683.73	275,125.00	(553.00)	-0.2%
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	88,859.00	294,640.00	77,140.96	294,640.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,122,156.00	2,672,861.00	244,353.36	2,794,583.00	121,722.00	4.6%
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	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	323,424.00	365,802.00	0.00	388,294.00	22,492.00	6.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	197,000.00	328,707.00	113,807.30	131,707.00	(197,000.00)	-59.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,242,523.00	6,327,284.00	759,593.48	6,086,309.00	(240,975.00)	-3.8%
TOTAL, OTHER STATE REVENUE			6,762,947.00	7,021,793.00	873,400.78	6,606,310.00	(415,483.00)	-5.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	251,915.00	309,493.00	0.00	309,493.00	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	55,250.00	587,271.00	125,588.09	587,271.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	110.00	110.00	0.00	110.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,539,968.00	2,879,460.00	530,191.00	2,879,460.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,847,243.00	3,776,334.00	655,779.09	3,776,334.00	0.00	0.0%
TOTAL, REVENUES			11,732,346.00	13,470,988.00	1,773,533.23	13,177,227.00	(293,761.00)	-2.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,054,698.00	7,289,212.00	2,310,268.96	7,420,664.00	(131,452.00)	-1.8%
Certificated Pupil Support Salaries		1200	992,409.00	949,479.00	313,159.12	949,479.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	914,780.00	997,706.00	283,696.50	845,453.00	152,253.00	15.3%
Other Certificated Salaries		1900	113,161.00	71,897.00	24,246.72	71,897.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,075,048.00	9,308,294.00	2,931,371.30	9,287,493.00	20,801.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,417,547.00	2,989,536.00	693,609.00	3,072,472.00	(82,936.00)	-2.8%
Classified Support Salaries		2200	1,078,082.00	1,065,805.00	307,656.91	1,056,759.00	9,046.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	180,612.00	180,612.00	60,204.00	180,612.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	87,196.00	87,370.00	24,028.69	87,370.00	0.00	0.0%
Other Classified Salaries		2900	73,910.00	73,399.00	8,664.66	72,508.00	891.00	1.2%
TOTAL, CLASSIFIED SALARIES			3,837,347.00	4,396,722.00	1,094,163.26	4,469,721.00	(72,999.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,971,051.00	4,084,694.00	512,315.01	4,067,385.00	17,309.00	0.4%
PERS		3201-3202	1,063,213.00	1,233,113.00	308,056.76	1,292,510.00	(59,397.00)	-4.8%
OASDI/Medicare/Alternative		3301-3302	491,705.00	476,555.00	131,541.09	473,682.00	2,873.00	0.6%
Health and Welfare Benefits		3401-3402	1,247,282.00	1,647,187.00	341,715.52	1,708,268.00	(61,081.00)	-3.7%
Unemployment Insurance		3501-3502	6,444.00	6,750.00	1,978.29	6,817.00	(67.00)	-1.0%
Workers' Compensation		3601-3602	301,912.00	279,122.00	81,972.44	282,401.00	(3,279.00)	-1.2%
OPEB, Allocated		3701-3702	73,875.00	83,647.00	24,185.29	84,721.00	(1,074.00)	-1.3%
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			7,155,482.00	7,811,068.00	1,401,764.40	7,915,784.00	(104,716.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	283,825.00	318,825.00	169,114.58	347,825.00	(29,000.00)	-9.1%
Books and Other Reference Materials		4200	54,897.00	268,060.00	93,720.22	292,654.00	(24,594.00)	-9.2%
Materials and Supplies		4300	802,091.00	1,458,605.00	246,559.82	1,281,594.00	177,011.00	12.1%
Noncapitalized Equipment		4400	99,655.00	347,429.00	118,328.31	382,228.00	(34,799.00)	-10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,245,468.00	2,397,919.00	627,722.93	2,309,301.00	88,618.00	3.7%
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	198,139.00	209,746.00	22,631.92	211,546.00	(1,800.00)	-0.9%
Dues and Memberships		5300	5,210.00	2,811.00	0.00	4,311.00	(1,500.00)	-53.4%
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	78,000.00	78,000.00	33,715.42	90,000.00	(12,000.00)	-15.4%
Transfers of Direct Costs		5710	87,580.00	93,645.00	4,035.11	102,469.00	(8,824.00)	-9.4%
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	2,019,666.00	2,146,329.00	719,167.94	1,797,243.00	349,086.00	16.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,388,595.00	2,530,531.00	779,550.39	2,205,569.00	324,962.00	12.8%
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	200,000.00	560,000.00	350,173.29	593,026.00	(33,026.00)	-5.9%
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	215,600.00	207,100.00	102,807.86	483,442.00	(276,342.00)	-133.4%
Equipment Replacement		6500	42,000.00	42,000.00	0.00	42,000.00	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			457,600.00	809,100.00	452,981.15	1,118,468.00	(309,368.00)	-38.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	66,145.00	76,469.00	0.00	110,058.00	(33,589.00)	-43.9%
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			66,145.00	76,469.00	0.00	110,058.00	(33,589.00)	-43.9%
TOTAL, EXPENDITURES			24,225,685.00	27,330,103.00	7,287,553.43	27,416,394.00	(86,291.00)	-0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	8,996,413.00	9,360,868.00	0.00	9,360,868.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,996,413.00	9,360,868.00	0.00	9,360,868.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,996,413.00	9,360,868.00	0.00	9,360,868.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	58,409,938.00	58,687,735.00	10,164,577.00	59,736,899.00	1,049,164.00	1.8%
2) Federal Revenue		8100-8299	2,122,156.00	2,672,861.00	244,353.36	2,794,583.00	121,722.00	4.6%
3) Other State Revenue		8300-8599	8,953,383.00	9,269,196.00	1,126,361.17	8,924,643.00	(344,553.00)	-3.7%
4) Other Local Revenue		8600-8799	3,592,464.00	4,521,555.00	1,646,206.69	4,671,555.00	150,000.00	3.3%
5) TOTAL, REVENUES			73,077,941.00	75,151,347.00	13,181,498.22	76,127,680.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,319,631.00	33,864,222.00	10,633,985.99	33,374,201.00	490,021.00	1.4%
2) Classified Salaries		2000-2999	13,062,391.00	13,382,935.00	3,597,292.57	13,692,404.00	(309,469.00)	-2.3%
3) Employee Benefits		3000-3999	19,764,412.00	20,416,302.00	4,748,566.67	20,421,934.00	(5,632.00)	0.0%
4) Books and Supplies		4000-4999	3,087,629.00	4,361,340.00	1,139,301.37	4,442,327.00	(80,987.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	6,337,265.00	6,699,029.00	2,763,726.88	6,601,589.00	97,440.00	1.5%
6) Capital Outlay		6000-6999	739,550.00	1,091,050.00	472,113.25	2,020,418.00	(929,368.00)	-85.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	189,989.00	189,989.00	154,098.00	189,989.00	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			76,500,867.00	80,004,867.00	23,509,084.73	80,742,862.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,422,926.00)	(4,853,520.00)	(10,327,586.51)	(4,615,182.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	83,000.00	33,000.00	0.00	250,000.00	217,000.00	657.6%
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			83,000.00	33,000.00	0.00	250,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,339,926.00)	(4,820,520.00)	(10,327,586.51)	(4,365,182.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,547,368.26	30,547,377.00		30,547,377.00	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)			30,547,368.26	30,547,377.00		30,547,377.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,547,368.26	30,547,377.00		30,547,377.00		
2) Ending Balance, June 30 (E + F1e)			27,207,442.26	25,726,857.00		26,182,195.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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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Description	Resource Codes	Object Codes	Original Budget (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	6,565,843.51	5,540,767.00		5,160,715.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	8,187,326.00	8,187,326.00		8,187,327.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,422,286.00	2,422,286.00		2,422,286.00		
Unassigned/Unappropriated Amount		9790	10,029,486.75	9,573,978.00		10,409,367.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	35,300,250.00	42,728,716.00	7,993,330.00	43,777,880.00	1,049,164.00	2.5%
Education Protection Account State Aid - Current Year		8012	15,979,370.00	8,798,927.00	2,177,859.00	8,798,927.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	58,081.00	58,081.00	0.00	58,081.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,407,021.00	8,391,425.00	0.00	8,391,425.00	0.00	0.0%
Unsecured Roll Taxes		8042	945,576.00	947,085.00	0.00	947,085.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	103,957.00	149,148.00	0.00	149,148.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,348,911.00)	(2,348,911.00)	0.00	(2,348,911.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			58,445,344.00	58,724,471.00	10,171,189.00	59,773,635.00	1,049,164.00	1.8%
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	(35,406.00)	(36,736.00)	(6,612.00)	(36,736.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			58,409,938.00	58,687,735.00	10,164,577.00	59,736,899.00	1,049,164.00	1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	932,883.00	932,883.00	0.00	932,883.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	77,318.00	77,368.00	0.00	84,243.00	6,875.00	8.9%
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	570,257.00	604,898.00	77,389.75	712,206.00	107,308.00	17.7%
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	114,918.00	116,689.00	0.00	120,197.00	3,508.00	3.0%
Title III, Immigrant Student Program	4201	8290	11,525.00	21,483.00	3,138.92	21,483.00	0.00	0.0%
Title III, English Learner Program	4203	8290	132,606.00	349,222.00	0.00	353,806.00	4,584.00	1.3%
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	193,790.00	275,678.00	86,683.73	275,125.00	(553.00)	-0.2%
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	88,859.00	294,640.00	77,140.96	294,640.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,122,156.00	2,672,861.00	244,353.36	2,794,583.00	121,722.00	4.6%
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	1,395,352.00	1,395,352.00	0.00	1,466,282.00	70,930.00	5.1%
Lottery - Unrestricted and Instructional Materials		8560	1,118,508.00	1,217,853.00	0.00	1,240,345.00	22,492.00	1.8%
Tax Relief Subventions								
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
Career Technical Education Incentive Grant Program	6387	8590	197,000.00	328,707.00	113,807.30	131,707.00	(197,000.00)	-59.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,242,523.00	6,327,284.00	1,012,553.87	6,086,309.00	(240,975.00)	-3.8%
TOTAL, OTHER STATE REVENUE			8,953,383.00	9,269,196.00	1,126,361.17	8,924,643.00	(344,553.00)	-3.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	251,915.00	309,493.00	0.00	309,493.00	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	545,000.00	545,000.00	259,275.34	545,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	542,385.33	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	55,250.00	587,271.00	125,588.09	587,271.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	221.00	221.00	0.00	221.00	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	200,110.00	200,110.00	188,766.93	350,110.00	150,000.00	75.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

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Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,539,968.00	2,879,460.00	530,191.00	2,879,460.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,592,464.00	4,521,555.00	1,646,206.69	4,671,555.00	150,000.00	3.3%
TOTAL, REVENUES			73,077,941.00	75,151,347.00	13,181,498.22	76,127,680.00	976,333.00	1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,963,788.00	28,239,133.00	8,977,471.67	28,292,511.00	(53,378.00)	-0.2%
Certificated Pupil Support Salaries		1200	1,931,820.00	2,020,230.00	616,743.44	1,976,670.00	43,560.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,129,311.00	3,202,286.00	951,601.24	2,864,920.00	337,366.00	10.5%
Other Certificated Salaries		1900	294,712.00	402,573.00	88,169.64	240,100.00	162,473.00	40.4%
TOTAL, CERTIFICATED SALARIES			33,319,631.00	33,864,222.00	10,633,985.99	33,374,201.00	490,021.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,086,507.00	4,368,132.00	992,846.59	4,550,833.00	(182,701.00)	-4.2%
Classified Support Salaries		2200	6,366,313.00	6,330,694.00	1,877,967.70	6,495,724.00	(165,030.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	727,632.00	739,023.00	265,937.31	739,023.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,208,070.00	1,248,386.00	319,933.79	1,207,828.00	40,558.00	3.2%
Other Classified Salaries		2900	673,869.00	696,700.00	140,607.18	698,996.00	(2,296.00)	-0.3%
TOTAL, CLASSIFIED SALARIES			13,062,391.00	13,382,935.00	3,597,292.57	13,692,404.00	(309,469.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,520,230.00	8,727,832.00	1,905,557.70	8,604,601.00	123,231.00	1.4%
PERS		3201-3202	3,489,496.00	3,629,792.00	953,684.17	3,720,331.00	(90,539.00)	-2.5%
OASDI/Medicare/Alternative		3301-3302	1,564,053.00	1,513,817.00	434,207.75	1,480,847.00	32,970.00	2.2%
Health and Welfare Benefits		3401-3402	4,826,001.00	5,272,214.00	1,070,746.58	5,345,556.00	(73,342.00)	-1.4%
Unemployment Insurance		3501-3502	22,804.00	23,156.00	6,988.85	23,039.00	117.00	0.5%
Workers' Compensation		3601-3602	1,074,556.00	961,115.00	289,426.43	957,101.00	4,014.00	0.4%
OPEB, Allocated		3701-3702	267,272.00	288,376.00	87,955.19	290,459.00	(2,083.00)	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,764,412.00	20,416,302.00	4,748,566.67	20,421,934.00	(5,632.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	283,825.00	320,025.00	170,064.58	349,025.00	(29,000.00)	-9.1%
Books and Other Reference Materials		4200	81,573.00	294,736.00	94,462.64	319,330.00	(24,594.00)	-8.3%
Materials and Supplies		4300	2,408,526.00	3,140,500.00	696,843.69	3,084,739.00	55,761.00	1.8%
Noncapitalized Equipment		4400	308,705.00	601,079.00	177,930.46	684,233.00	(83,154.00)	-13.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,087,629.00	4,361,340.00	1,139,301.37	4,442,327.00	(80,987.00)	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	321,623.00	347,223.00	63,284.32	369,435.00	(22,212.00)	-6.4%
Dues and Memberships		5300	43,747.00	41,348.00	26,879.15	47,348.00	(6,000.00)	-14.5%
Insurance		5400-5450	593,000.00	687,000.00	681,482.40	717,000.00	(30,000.00)	-4.4%
Operations and Housekeeping Services		5500	1,165,700.00	1,165,700.00	441,364.56	1,165,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	315,165.00	316,665.00	91,857.15	390,165.00	(73,500.00)	-23.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,807,270.00	4,045,333.00	1,418,999.56	3,806,181.00	239,152.00	5.9%
Communications		5900	90,760.00	95,760.00	39,859.74	105,760.00	(10,000.00)	-10.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,337,265.00	6,699,029.00	2,763,726.88	6,601,589.00	97,440.00	1.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	370,000.00	730,000.00	369,305.39	1,263,026.00	(533,026.00)	-73.0%
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	290,000.00	281,500.00	102,807.86	677,842.00	(396,342.00)	-140.8%
Equipment Replacement		6500	69,550.00	69,550.00	0.00	69,550.00	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			739,550.00	1,091,050.00	472,113.25	2,020,418.00	(929,368.00)	-85.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	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	106,989.00	106,989.00	154,098.00	106,989.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

2024-25 First Interim
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)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	83,000.00	83,000.00	0.00	83,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			189,989.00	189,989.00	154,098.00	189,989.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			76,500,867.00	80,004,867.00	23,509,084.73	80,742,862.00	(737,995.00)	-0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	83,000.00	33,000.00	0.00	250,000.00	217,000.00	657.6%
(a) TOTAL, INTERFUND TRANSFERS IN			83,000.00	33,000.00	0.00	250,000.00	217,000.00	657.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	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)			83,000.00	33,000.00	0.00	250,000.00	(217,000.00)	-657.6%

Resource	Description	2024-25 Projected Totals
6266	Educator Effectiveness, FY 2021-22	64,808.00
6300	Lottery : Instructional Materials	922,354.00
6547	Special Education Early Intervention Preschool Grant	707,673.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,129,257.00
7412	A-G Access/Success Grant	39,814.00
7413	A-G Learning Loss Mitigation Grant	23,796.00
7810	Other Restricted State	31,359.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,241,654.00
Total, Restricted Balance		5,160,715.00

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	50,743.00	50,743.00	New
3) Other State Revenue		8300-8599	95,296.00	93,711.00	24,999.00	102,793.00	9,082.00	9.7%
4) Other Local Revenue		8600-8799	4,840.00	4,840.00	3,424.62	4,840.00	0.00	0.0%
5) TOTAL, REVENUES			100,136.00	98,551.00	28,423.62	158,376.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,000.00	56,000.00	4,612.50	86,500.00	(30,500.00)	-54.5%
2) Classified Salaries		2000-2999	18,804.00	18,804.00	5,025.59	26,000.00	(7,196.00)	-38.3%
3) Employee Benefits		3000-3999	26,225.00	24,533.00	3,284.42	34,827.00	(10,294.00)	-42.0%
4) Books and Supplies		4000-4999	12,636.00	12,636.00	4,057.17	53,289.00	(40,653.00)	-321.7%
5) Services and Other Operating Expenditures		5000-5999	10,697.00	10,697.00	1,093.96	57,291.00	(46,594.00)	-435.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	25,000.00	(25,000.00)	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			124,362.00	122,670.00	18,073.64	282,907.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,226.00)	(24,119.00)	10,349.98	(124,531.00)		
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)			(24,226.00)	(24,119.00)	10,349.98	(124,531.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	144,398.19	71,253.00		144,399.00	73,146.00	102.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,398.19	71,253.00		144,399.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,398.19	71,253.00		144,399.00		
2) Ending Balance, June 30 (E + F1e)			120,172.19	47,134.00		19,868.00		
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	120,172.19	47,134.00		19,868.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	50,743.00	50,743.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	50,743.00	50,743.00	New
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	90,913.00	90,913.00	24,999.00	99,995.00	9,082.00	10.0%
All Other State Revenue	All Other	8590	4,383.00	2,798.00	0.00	2,798.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			95,296.00	93,711.00	24,999.00	102,793.00	9,082.00	9.7%
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	1,500.00	1,500.00	1,181.91	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,242.71	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,340.00	3,340.00	0.00	3,340.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,840.00	4,840.00	3,424.62	4,840.00	0.00	0.0%
TOTAL, REVENUES			100,136.00	98,551.00	28,423.62	158,376.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	56,000.00	56,000.00	4,612.50	86,500.00	(30,500.00)	-54.5%
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			56,000.00	56,000.00	4,612.50	86,500.00	(30,500.00)	-54.5%
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	18,804.00	18,804.00	5,025.59	26,000.00	(7,196.00)	-38.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,804.00	18,804.00	5,025.59	26,000.00	(7,196.00)	-38.3%

Description	Resource Codes	Object Codes	Original Budget (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	15,079.00	13,494.00	880.98	18,610.00	(5,116.00)	-37.9%
PERS		3201-3202	5,017.00	5,087.00	1,359.43	7,033.00	(1,946.00)	-38.3%
OASDI/Medicare/Alternative		3301-3302	2,251.00	2,251.00	451.33	4,441.00	(2,190.00)	-97.3%
Health and Welfare Benefits		3401-3402	1,606.00	1,634.00	326.70	1,634.00	0.00	0.0%
Unemployment Insurance		3501-3502	38.00	38.00	4.81	57.00	(19.00)	-50.0%
Workers' Compensation		3601-3602	1,736.00	1,524.00	196.28	2,292.00	(768.00)	-50.4%
OPEB, Allocated		3701-3702	498.00	505.00	64.89	760.00	(255.00)	-50.5%
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			26,225.00	24,533.00	3,284.42	34,827.00	(10,294.00)	-42.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,400.00	2,400.00	0.00	17,400.00	(15,000.00)	-625.0%
Books and Other Reference Materials		4200	1,336.00	1,336.00	0.00	3,336.00	(2,000.00)	-149.7%
Materials and Supplies		4300	8,900.00	8,900.00	4,057.17	27,373.00	(18,473.00)	-207.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	5,180.00	(5,180.00)	New
TOTAL, BOOKS AND SUPPLIES			12,636.00	12,636.00	4,057.17	53,289.00	(40,653.00)	-321.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	1,093.96	23,764.00	(21,764.00)	-1,088.2%
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	5,197.00	5,197.00	0.00	5,197.00	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	3,500.00	3,500.00	0.00	28,330.00	(24,830.00)	-709.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,697.00	10,697.00	1,093.96	57,291.00	(46,594.00)	-435.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	25,000.00	(25,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	25,000.00	(25,000.00)	New
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	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			124,362.00	122,670.00	18,073.64	282,907.00		
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
6391	Adult Education Program	19,868.00
Total, Restricted Balance		19,868.00

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	1,600,000.00	1,600,000.00	16,942.91	1,600,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,800,000.00	1,800,000.00	10,553.47	1,800,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,100.00	52,100.00	43,426.23	52,100.00	0.00	0.0%
5) TOTAL, REVENUES			3,452,100.00	3,452,100.00	70,922.61	3,452,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	859,769.00	857,397.00	230,710.61	873,325.00	(15,928.00)	-1.9%
3) Employee Benefits		3000-3999	430,364.00	431,898.00	104,253.21	426,281.00	5,617.00	1.3%
4) Books and Supplies		4000-4999	1,717,019.00	1,717,019.00	553,563.17	1,762,019.00	(45,000.00)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	58,760.00	58,760.00	23,154.55	89,260.00	(30,500.00)	-51.9%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	150,000.00	(50,000.00)	-50.0%
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			3,165,912.00	3,165,074.00	911,681.54	3,300,885.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			286,188.00	287,026.00	(840,758.93)	151,215.00		
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)			286,188.00	287,026.00	(840,758.93)	151,215.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,184,846.76	2,184,848.00		2,184,848.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,184,846.76	2,184,848.00		2,184,848.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,184,846.76	2,184,848.00		2,184,848.00		
2) Ending Balance, June 30 (E + F1e)			2,471,034.76	2,471,874.00		2,336,063.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,471,034.76	2,471,874.00		2,336,063.00		
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	1,600,000.00	1,600,000.00	16,942.91	1,600,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,600,000.00	1,600,000.00	16,942.91	1,600,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,800,000.00	1,800,000.00	10,553.47	1,800,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,800,000.00	1,800,000.00	10,553.47	1,800,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	11,000.00	11,000.00	1,928.17	11,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,500.00	38,500.00	15,724.29	38,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	24,965.27	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	2,600.00	2,600.00	808.50	2,600.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,100.00	52,100.00	43,426.23	52,100.00	0.00	0.0%
TOTAL, REVENUES			3,452,100.00	3,452,100.00	70,922.61	3,452,100.00		
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	728,987.00	726,615.00	187,116.61	742,543.00	(15,928.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	107,028.00	107,028.00	35,676.00	107,028.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,754.00	23,754.00	7,918.00	23,754.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			859,769.00	857,397.00	230,710.61	873,325.00	(15,928.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	213,990.00	216,681.00	57,290.15	217,926.00	(1,245.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	65,368.00	65,154.00	17,331.36	64,991.00	163.00	0.3%
Health and Welfare Benefits		3401-3402	127,025.00	128,369.00	23,906.24	121,228.00	7,141.00	5.6%
Unemployment Insurance		3501-3502	428.00	426.00	113.23	434.00	(8.00)	-1.9%
Workers' Compensation		3601-3602	19,944.00	17,460.00	4,637.12	17,784.00	(324.00)	-1.9%
OPEB, Allocated		3701-3702	3,609.00	3,808.00	975.11	3,918.00	(110.00)	-2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			430,364.00	431,898.00	104,253.21	426,281.00	5,617.00	1.3%
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	212,000.00	212,000.00	37,467.15	212,000.00	0.00	0.0%
Noncapitalized Equipment		4400	9,500.00	9,500.00	8,133.73	54,500.00	(45,000.00)	-473.7%
Food		4700	1,495,519.00	1,495,519.00	507,962.29	1,495,519.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,717,019.00	1,717,019.00	553,563.17	1,762,019.00	(45,000.00)	-2.6%
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%
Dues and Memberships		5300	0.00	0.00	0.00	500.00	(500.00)	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	12,260.00	12,260.00	6,601.55	42,260.00	(30,000.00)	-244.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	46,500.00	46,500.00	16,553.00	46,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,760.00	58,760.00	23,154.55	89,260.00	(30,500.00)	-51.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.00	150,000.00	(50,000.00)	-50.0%
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			100,000.00	100,000.00	0.00	150,000.00	(50,000.00)	-50.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,165,912.00	3,165,074.00	911,681.54	3,300,885.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,241,744.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	94,319.00
Total, Restricted Balance		2,336,063.00

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	0.00	0.00	44,670.72	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	44,670.72	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	1,770,962.00	343,525.98	1,770,962.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,770,962.00	343,525.98	1,770,962.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,770,962.00)	(298,855.26)	(1,770,962.00)		
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	(1,770,962.00)	(298,855.26)	(1,770,962.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,770,961.85	1,770,962.00		1,770,962.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,770,961.85	1,770,962.00		1,770,962.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,770,961.85	1,770,962.00		1,770,962.00		
2) Ending Balance, June 30 (E + F1e)			1,770,961.85	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	1,770,961.85	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	15,866.78	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	28,803.94	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	44,670.72	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	44,670.72	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,770,962.00	343,525.98	1,770,962.00	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	1,770,962.00	343,525.98	1,770,962.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,770,962.00	343,525.98	1,770,962.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	655,000.00	655,000.00	601,021.11	655,000.00	0.00	0.0%
5) TOTAL, REVENUES			655,000.00	655,000.00	601,021.11	655,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	285,500.00	262,205.00	70,515.00	262,205.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,115,765.00	4,939,898.00	1,509,994.38	4,972,898.00	(33,000.00)	-0.7%
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			4,401,265.00	5,202,103.00	1,580,509.38	5,235,103.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,746,265.00)	(4,547,103.00)	(979,488.27)	(4,580,103.00)		
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	33,000.00	33,000.00	0.00	0.00	33,000.00	100.0%
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			(33,000.00)	(33,000.00)	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,779,265.00)	(4,580,103.00)	(979,488.27)	(4,580,103.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,580,102.42	4,580,103.00		4,580,103.00	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)			4,580,102.42	4,580,103.00		4,580,103.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,580,102.42	4,580,103.00		4,580,103.00		
2) Ending Balance, June 30 (E + F1e)			800,837.42	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	800,837.42	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	155,000.00	155,000.00	40,603.90	155,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	89,919.57	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	500,000.00	500,000.00	470,497.64	500,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			655,000.00	655,000.00	601,021.11	655,000.00	0.00	0.0%
TOTAL, REVENUES			655,000.00	655,000.00	601,021.11	655,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	285,500.00	262,205.00	70,515.00	262,205.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			285,500.00	262,205.00	70,515.00	262,205.00	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	4,100,765.00	4,924,898.00	1,509,994.38	4,957,898.00	(33,000.00)	-0.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,115,765.00	4,939,898.00	1,509,994.38	4,972,898.00	(33,000.00)	-0.7%
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			4,401,265.00	5,202,103.00	1,580,509.38	5,235,103.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	33,000.00	33,000.00	0.00	0.00	33,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,000.00	33,000.00	0.00	0.00	33,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(33,000.00)	(33,000.00)	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	0.00	0.00	425.76	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	425.76	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	16,941.00	0.00	16,941.00	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			0.00	16,941.00	0.00	16,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(16,941.00)	425.76	(16,941.00)		
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	(16,941.00)	425.76	(16,941.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,940.91	16,941.00		16,941.00	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)			16,940.91	16,941.00		16,941.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,940.91	16,941.00		16,941.00		
2) Ending Balance, June 30 (E + F1e)			16,940.91	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	16,940.91	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	151.63	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	274.13	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	425.76	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	425.76	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,941.00	0.00	16,941.00	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			0.00	16,941.00	0.00	16,941.00	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	16,941.00	0.00	16,941.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2024-25 Projected Totals
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	32,000.00	32,000.00	28,697.31	32,000.00	0.00	0.0%
5) TOTAL, REVENUES			32,000.00	32,000.00	28,697.31	32,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,000.00	32,000.00	28,697.31	32,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	0.00	0.00	250,000.00	(250,000.00)	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			(50,000.00)	0.00	0.00	(250,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,000.00)	32,000.00	28,697.31	(218,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,137,744.34	1,137,745.00		1,137,745.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,137,744.34	1,137,745.00		1,137,745.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,137,744.34	1,137,745.00		1,137,745.00		
2) Ending Balance, June 30 (E + F1e)			1,119,744.34	1,169,745.00		919,745.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	1,119,744.34	1,169,745.00		919,745.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	32,000.00	32,000.00	10,193.41	32,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	18,503.90	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			32,000.00	32,000.00	28,697.31	32,000.00	0.00	0.0%
TOTAL, REVENUES			32,000.00	32,000.00	28,697.31	32,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	50,000.00	0.00	0.00	250,000.00	(250,000.00)	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			50,000.00	0.00	0.00	250,000.00	(250,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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)			(50,000.00)	0.00	0.00	(250,000.00)		

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(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	59,736,899.00	2.85%	61,442,005.00	4.99%	64,506,748.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,318,333.00	(5.52%)	2,190,436.00	0.00%	2,190,436.00
4. Other Local Revenues	8600-8799	895,221.00	(16.76%)	745,221.00	0.00%	745,221.00
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	(100.00%)	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	(9,360,868.00)	3.31%	(9,670,352.00)	2.34%	(9,896,930.00)
6. Total (Sum lines A1 thru A5c)		53,839,585.00	1.61%	54,707,310.00	5.19%	57,545,475.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,086,708.00		27,179,541.00
b. Step & Column Adjustment				168,736.00		212,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,924,097.00		182,355.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,086,708.00	12.84%	27,179,541.00	1.45%	27,573,896.00
2. Classified Salaries						
a. Base Salaries				9,222,683.00		9,408,258.00
b. Step & Column Adjustment				69,626.00		85,484.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				115,949.00		111,555.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,222,683.00	2.01%	9,408,258.00	2.09%	9,605,297.00
3. Employee Benefits	3000-3999	12,506,150.00	8.32%	13,546,473.00	(4.39%)	12,951,364.00
4. Books and Supplies	4000-4999	2,133,026.00	1.67%	2,168,642.00	2.02%	2,212,411.00
5. Services and Other Operating Expenditures	5000-5999	4,396,020.00	1.39%	4,456,934.00	3.87%	4,629,298.00
6. Capital Outlay	6000-6999	901,950.00	(53.22%)	421,950.00	(33.18%)	281,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	189,989.00	2.11%	193,989.00	1.10%	196,129.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,058.00)	(28.22%)	(79,000.00)	2.00%	(80,580.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		53,326,468.00	7.45%	57,296,787.00	.13%	57,369,765.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		513,117.00		(2,589,477.00)		175,710.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,508,363.00		21,021,480.00		18,432,003.00
2. Ending Fund Balance (Sum lines C and D1)		21,021,480.00		18,432,003.00		18,607,713.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	8,187,327.00		8,023,406.00		8,127,385.00
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	2,422,286.00		2,407,022.00		2,438,215.00
2. Unassigned/Unappropriated	9790	10,409,367.00		7,999,075.00		8,039,613.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,021,480.00		18,432,003.00		18,607,713.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,422,286.00		2,407,022.00		2,438,215.00
c. Unassigned/Unappropriated	9790	10,409,367.00		7,999,075.00		8,039,613.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		12,831,653.00		10,406,097.00		10,477,828.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries of 3,356,647 from Learning Recovery Block Grant ended 6/30/24. Included in 25-26, is two teachers and an admin. position. In 26-27, added two teachers. Salaries totaling 130,207 from CTE moved to UR.						

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	2,794,583.00	(25.66%)	2,077,551.00	0.00%	2,077,551.00
3. Other State Revenues	8300-8599	6,606,310.00	(.11%)	6,599,288.00	.04%	6,601,698.00
4. Other Local Revenues	8600-8799	3,776,334.00	(6.90%)	3,515,587.00	0.00%	3,515,587.00
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	9,360,868.00	3.31%	9,670,352.00	2.34%	9,896,930.00
6. Total (Sum lines A1 thru A5c)		22,538,095.00	(3.00%)	21,862,778.00	1.05%	22,091,766.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,287,493.00		6,829,126.00
b. Step & Column Adjustment				186,423.00		192,015.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,644,790.00)		122,902.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,287,493.00	(26.47%)	6,829,126.00	4.61%	7,144,043.00
2. Classified Salaries						
a. Base Salaries				4,469,721.00		4,659,525.00
b. Step & Column Adjustment				125,187.00		129,943.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				64,617.00		95,087.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,469,721.00	4.25%	4,659,525.00	4.83%	4,884,555.00
3. Employee Benefits	3000-3999	7,915,784.00	(11.39%)	7,014,188.00	1.46%	7,116,857.00
4. Books and Supplies	4000-4999	2,309,301.00	(16.41%)	1,930,338.00	10.21%	2,127,359.00
5. Services and Other Operating Expenditures	5000-5999	2,205,569.00	(3.69%)	2,124,132.00	(4.00%)	2,039,063.00
6. Capital Outlay	6000-6999	1,118,468.00	(71.87%)	314,600.00	72.81%	543,659.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	110,058.00	(40.61%)	65,367.00	(25.73%)	48,547.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,416,394.00	(16.34%)	22,937,276.00	4.22%	23,904,083.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,878,299.00)		(1,074,498.00)		(1,812,317.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		10,039,014.00		5,160,715.00		4,086,217.00
2. Ending Fund Balance (Sum lines C and D1)		5,160,715.00		4,086,217.00		2,273,900.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,160,715.00		4,086,217.00		2,273,900.00
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)		5,160,715.00		4,086,217.00		2,273,900.00
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.						
Shifted salaries from one time grants: Learning Recovery and CTE.						

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	59,736,899.00	2.85%	61,442,005.00	4.99%	64,506,748.00
2. Federal Revenues	8100-8299	2,794,583.00	(25.66%)	2,077,551.00	0.00%	2,077,551.00
3. Other State Revenues	8300-8599	8,924,643.00	(1.51%)	8,789,724.00	.03%	8,792,134.00
4. Other Local Revenues	8600-8799	4,671,555.00	(8.79%)	4,260,808.00	0.00%	4,260,808.00
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		76,377,680.00	.25%	76,570,088.00	4.01%	79,637,241.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,374,201.00		34,008,667.00
b. Step & Column Adjustment				355,159.00		404,015.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				279,307.00		305,257.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,374,201.00	1.90%	34,008,667.00	2.09%	34,717,939.00
2. Classified Salaries						
a. Base Salaries				13,692,404.00		14,067,783.00
b. Step & Column Adjustment				194,813.00		215,427.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				180,566.00		206,642.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,692,404.00	2.74%	14,067,783.00	3.00%	14,489,852.00
3. Employee Benefits	3000-3999	20,421,934.00	.68%	20,560,661.00	(2.40%)	20,068,221.00
4. Books and Supplies	4000-4999	4,442,327.00	(7.73%)	4,098,980.00	5.87%	4,339,770.00
5. Services and Other Operating Expenditures	5000-5999	6,601,589.00	(.31%)	6,581,066.00	1.33%	6,668,361.00
6. Capital Outlay	6000-6999	2,020,418.00	(63.54%)	736,550.00	12.09%	825,609.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	189,989.00	2.11%	193,989.00	1.10%	196,129.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(13,633.00)	134.97%	(32,033.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		80,742,862.00	(.63%)	80,234,063.00	1.30%	81,273,848.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,365,182.00)		(3,663,975.00)		(1,636,607.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		30,547,377.00		26,182,195.00		22,518,220.00
2. Ending Fund Balance (Sum lines C and D1)		26,182,195.00		22,518,220.00		20,881,613.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	5,160,715.00		4,086,217.00		2,273,900.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,187,327.00		8,023,406.00		8,127,385.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,422,286.00		2,407,022.00		2,438,215.00

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	10,409,367.00		7,999,075.00		8,039,613.00					
f. Total Components of Ending Fund Balance											
(Line D3f must agree with line D2)		26,182,195.00		22,518,220.00		20,881,613.00					
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	2,422,286.00		2,407,022.00		2,438,215.00					
c. Unassigned/Unappropriated	9790	10,409,367.00		7,999,075.00		8,039,613.00					
d. Negative Restricted Ending Balances											
(Negative resources 2000-9999)	979Z			0.00		0.00					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)											
a. Stabilization Arrangements	9750	0.00		0.00		0.00					
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00					
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00					
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,831,653.00		10,406,097.00		10,477,828.00					
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.89%		12.97%		12.89%					
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):											
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)											

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)	4,430.70	4,475.82	4,475.82	4,475.82	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,430.70	4,475.82	4,475.82	4,475.82	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	4.22	4.22	4.22	4.22	0.00	0.0%
b. Special Education-Special Day Class	54.17	54.17	54.17	54.17	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	3.40	3.40	3.40	3.40	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	61.79	61.79	61.79	61.79	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,492.49	4,537.61	4,537.61	4,537.61	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	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%

First 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	0.00	0.00	0.00				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First 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	250,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First 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	0.00	0.00	0.00	0.00	250,000.00	250,000.00		

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by LEA (LP-I)

13 63164 0000000
Report SEMAI
F81NBCAPYA(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								694.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	300,389.00	0.00	0.00	0.00	0.00	5,210,325.00		5,510,714.00
2000-2999	Classified Salaries	562,354.00	0.00	0.00	0.00	0.00	2,894,153.00		3,456,507.00
3000-3999	Employee Benefits	341,387.00	0.00	0.00	0.00	0.00	3,747,622.00		4,089,009.00
4000-4999	Books and Supplies	6,750.00	0.00	0.00	0.00	0.00	264,858.00		271,608.00
5000-5999	Services and Other Operating Expenditures	102,908.00	0.00	0.00	0.00	0.00	90,272.00		193,180.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,313,788.00	0.00	0.00	0.00	0.00	12,207,230.00	0.00	13,521,018.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	1,313,788.00	0.00	0.00	0.00	0.00	12,207,230.00	0.00	13,521,018.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	279,333.00	0.00	0.00	0.00	0.00	5,095,739.00		5,375,072.00
2000-2999	Classified Salaries	562,354.00	0.00	0.00	0.00	0.00	2,431,557.00		2,993,911.00
3000-3999	Employee Benefits	333,653.00	0.00	0.00	0.00	0.00	3,440,297.00		3,773,950.00
4000-4999	Books and Supplies	6,750.00	0.00	0.00	0.00	0.00	245,272.00		252,022.00
5000-5999	Services and Other Operating Expenditures	102,908.00	0.00	0.00	0.00	0.00	90,272.00		193,180.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,284,998.00	0.00	0.00	0.00	0.00	11,303,137.00	0.00	12,588,135.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,284,998.00	0.00	0.00	0.00	0.00	11,303,137.00	0.00	12,588,135.00

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by LEA (LP-I)

13 63164 0000000
Report SEMAI
F81NBCAPYA(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								12,588,135.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	458,645.00	0.00	0.00	0.00	0.00	0.00		458,645.00
3000-3999	Employee Benefits	195,098.00	0.00	0.00	0.00	0.00	0.00		195,098.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	11,772.00		11,772.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	653,743.00	0.00	0.00	0.00	0.00	11,772.00	0.00	665,515.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	653,743.00	0.00	0.00	0.00	0.00	11,772.00	0.00	665,515.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								7,214,361.00
	TOTAL COSTS								7,879,876.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

13 63164 0000000
Report SEMAI
F81NBCAPYA(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								694.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

13 63164 0000000
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F81NBCAPYA(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

13 63164 0000000
Report SEMAI
F81NBCAPYA(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

State and Local	Local Only
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

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Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2024-25	2023-24	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	13,521,018.00		
b. Less: Expenditures paid from federal sources	932,883.00		
c. Expenditures paid from state and local sources	12,588,135.00	14,228,339.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,228,339.47	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,588,135.00	14,228,339.47	(1,640,204.47)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2024-25	Comparison Year 2023-2024	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	13,521,018.00		
b. Less: Expenditures paid from federal sources	932,883.00		

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SELPA: (??)

c. Expenditures paid from state and local sources	12,588,135.00	14,228,339.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,228,339.47	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,588,135.00	14,228,339.47	
d. Special education unduplicated pupil count	694.00	694.00	
e. Per capita state and local expenditures (A2c/A2d)	18,138.52	20,501.93	(2,363.41)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2024-25	Comparison Year 2023-24	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	7,879,876.00	5,809,066.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,809,066.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,879,876.00	5,809,066.06	2,070,809.94

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2024-25	Comparison Year 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	7,879,876.00	5,809,066.06	

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Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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SELPA: (??)

Add/Less: Adjustments required for MOE calculation			0.00	
Comparison year's expenditures, adjusted for MOE calculation			5,809,066.06	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from local sources	7,879,876.00		5,809,066.06	
b. Special education unduplicated pupil count	694.00		694.00	
c. Per capita local expenditures (B2a/B2b)	11,354.29		8,370.41	2,983.88

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Gina Hendrix

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First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

13 63164 0000000
Report SEMAI
F81NBCAPYA(2024-25)

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

SELPA: _____ (??)

Object Code	Description	Adjustments*	Total
TOTAL COSTS		0.00	0.00
PROJECTED EXPENDITURES - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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

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

CRITERIA AND STANDARDS	
1.	CRITERION: Average Daily Attendance STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption. District's ADA Standard Percentage Range: <div>-2.0% to +2.0%</div>

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA					
Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	4,430.70	4,475.82	1.0%	Met
	Charter School	0.00	0.00		
	Total ADA	4,430.70	4,475.82		
1st Subsequent Year (2025-26)	District Regular	4,430.70	4,475.82	1.0%	Met
	Charter School				
	Total ADA	4,430.70	4,475.82		
2nd Subsequent Year (2026-27)	District Regular	4,430.70	4,475.82	1.0%	Met
	Charter School				
	Total ADA	4,430.70	4,475.82		

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 budget adoption 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 budget adoption

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

2A. Calculating the District's Enrollment Variances

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

Enrollment				
Fiscal Year		Budget Adoption	First Interim	Status
		(Form 01CS, Item 3B)	CALPADS/Projected	
Current Year (2024-25)	District Regular	4,672.00	4,794.00	Not Met
	Charter School			
	Total Enrollment	4,672.00	4,794.00	
			2.6%	
1st Subsequent Year (2025-26)	District Regular	4,672.00	4,844.00	Not Met
	Charter School			
	Total Enrollment	4,672.00	4,844.00	
			3.7%	
2nd Subsequent Year (2026-27)	District Regular	4,672.00	4,894.00	Not Met
	Charter School			
	Total Enrollment	4,672.00	4,894.00	
			4.8%	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district anticipates an increase of 120 students for the 2024-2025 school year. Registration will open in March to help gauge the number of incoming students. Based on past trends, the district has been growing by approximately 50-100 students annually. The district will budget conservatively and will base the number on the current year until we evaluate the number of students registered at our district. Additionally, a new apartment complex under construction is expected to further boost enrollment.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	4,064	4,397	
Charter School			
Total ADA/Enrollment	4,064	4,397	92.4%
Second Prior Year (2022-23)			
District Regular	4,263	4,540	
Charter School			
Total ADA/Enrollment	4,263	4,540	93.9%
First Prior Year (2023-24)			
District Regular	4,431	4,672	
Charter School	0		
Total ADA/Enrollment	4,431	4,672	94.8%
Historical Average Ratio:			93.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	4,476	4,794		
Charter School	0			
Total ADA/Enrollment	4,476	4,794	93.4%	Met
1st Subsequent Year (2025-26)				
District Regular	4,496	4,844		
Charter School				
Total ADA/Enrollment	4,496	4,844	92.8%	Met
2nd Subsequent Year (2026-27)				
District Regular	4,516	4,894		
Charter School				
Total ADA/Enrollment	4,516	4,894	92.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	58,445,344.00	59,773,635.00	2.3%	Not Met
1st Subsequent Year (2025-26)	58,593,899.00	61,478,741.00	4.9%	Not Met
2nd Subsequent Year (2026-27)	60,398,027.00	65,543,484.00	8.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF includes 20 ADA increase in 25-26 and 26-27 and this is due to the increase of enrollment. It also includes a projected cola increase of 2.93% in 25-26 and 3.07% in 26-27.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2021-22)	36,381,084.37	40,743,585.35	89.3%
Second Prior Year (2022-23)	40,249,643.52	47,499,989.57	84.7%
First Prior Year (2023-24)	45,675,986.35	52,704,578.15	86.7%
	Historical Average Ratio:		86.9%

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%
	83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	45,815,541.00	53,326,468.00	85.9%	Met
1st Subsequent Year (2025-26)	50,134,272.00	57,296,787.00	87.5%	Met
2nd Subsequent Year (2026-27)	50,130,557.00	57,369,765.00	87.4%	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 budget adoption. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2024-25)	2,122,156.00	2,794,583.00	31.7%	Yes
1st Subsequent Year (2025-26)	1,970,159.00	2,077,551.00	5.5%	Yes
2nd Subsequent Year (2026-27)	1,954,508.00	2,077,551.00	6.3%	Yes

Explanation:

(required if Yes)

In 24-25, revenue amounts include carry over. Title III has the biggest carry over due to positions not being filled for the whole year in 23-24. Increase in Resource 9056-Medical Activities and all Title programs. In 2025-26 and 26-27, revenue remains flat funded and no carry over projected.

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

Current Year (2024-25)	8,953,383.00	8,924,643.00	-.3%	No
1st Subsequent Year (2025-26)	8,955,793.00	8,789,724.00	-1.9%	No
2nd Subsequent Year (2026-27)	8,632,369.00	8,792,134.00	1.9%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	3,592,464.00	4,671,555.00	30.0%	Yes
1st Subsequent Year (2025-26)	3,537,214.00	4,260,808.00	20.5%	Yes
2nd Subsequent Year (2026-27)	3,537,214.00	4,260,808.00	20.5%	Yes

Explanation:

(required if Yes)

The revenue accounts include carry over from 2023-2024, along with an increase in miscellaneous revenue based on current receipts received. The district is also including an increase in Special Ed revenue from services provided to pupils from outside districts.a

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

Current Year (2024-25)	3,087,629.00	4,442,327.00	43.9%	Yes
1st Subsequent Year (2025-26)	4,940,965.00	4,098,980.00	-17.0%	Yes
2nd Subsequent Year (2026-27)	2,801,636.00	4,339,770.00	54.9%	Yes

Explanation:

(required if Yes)

The increase in supplies due to carry over for Title programs, One-time funds expiring June 2025 and an increase in general fund supplies. The out years include increase

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

Current Year (2024-25)	6,337,265.00	6,601,589.00	4.2%	No
1st Subsequent Year (2025-26)	6,194,616.00	6,581,066.00	6.2%	Yes
2nd Subsequent Year (2026-27)	5,807,523.00	6,668,361.00	14.8%	Yes

Explanation:

(required if Yes)

Increase in out years includes CPI adjustment.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	14,668,003.00	16,390,781.00	11.7%	Not Met
1st Subsequent Year (2025-26)	14,463,166.00	15,128,083.00	4.6%	Met
2nd Subsequent Year (2026-27)	14,124,091.00	15,130,493.00	7.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	9,424,894.00	11,043,916.00	17.2%	Not Met
1st Subsequent Year (2025-26)	11,135,581.00	10,680,046.00	-4.1%	Met
2nd Subsequent Year (2026-27)	8,609,159.00	11,008,131.00	27.9%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

In 24-25, revenue amounts include carry over. Title III has the biggest carry over due to positions not being filled for the whole year in 23-24. Increase in Resource 9056-Medical Activities and all Title programs. In 2025-26 and 26-27, revenue remains flat funded and no carry over projected.

Explanation:

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

Explanation:

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

The revenue accounts include carry over from 2023-2024, along with an increase in miscellaneous revenue based on current receipts received. The district is also including an increase in Special Ed revenue from services provided to pupils from outside districts.

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

Explanation:

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

The increase in supplies due to carry over for Title programs, One-time funds expiring June 2025 and an increase in general fund supplies. The out years include increase

Explanation:

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

Increase in out years includes CPI adjustment.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,227,119.39	2,409,553.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,351,975.00	

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)	15.9%	13.0%	12.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.3%	4.3%	4.3%

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 (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	513,117.00	53,326,468.00	N/A	Met
1st Subsequent Year (2025-26)	(2,589,477.00)	57,296,787.00	4.5%	Not Met
2nd Subsequent Year (2026-27)	175,710.00	57,369,765.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is shifting salaries from restricted one time grant Learning Recovery Block Grant. The district will not be releasing staff, but instead moving staff salaries to general fund causing a deficit for that school year.

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)	26,182,195.00	Met
1st Subsequent Year (2025-26)	22,518,220.00	Met
2nd Subsequent Year (2026-27)	20,881,613.00	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)	26,783,643.14	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.)	4,476	4,496	4,516
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):

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)	80,742,862.00	80,234,063.00	81,273,848.00
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)	80,742,862.00	80,234,063.00	81,273,848.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,422,285.86	2,407,021.89	2,438,215.44
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)	2,422,285.86	2,407,021.89	2,438,215.44

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)	2,422,286.00	2,407,022.00	2,438,215.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	10,409,367.00	7,999,075.00	8,039,613.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	12,831,653.00	10,406,097.00	10,477,828.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.89%	12.97%	12.89%
District's Reserve Standard (Section 10B, Line 7):	2,422,285.86	2,407,021.89	2,438,215.44
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(8,996,413.00)	(9,360,868.00)	4.1%	364,455.00	Met
1st Subsequent Year (2025-26)	9,188,438.00	(9,670,352.00)	-205.2%	18,858,790.00	Not Met
2nd Subsequent Year (2026-27)	8,979,653.00	(9,896,930.00)	-210.2%	18,876,583.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	83,000.00	250,000.00	201.2%	167,000.00	Not Met
1st Subsequent Year (2025-26)	33,000.00	0.00	-100.0%	(33,000.00)	Not Met
2nd Subsequent Year (2026-27)	33,000.00	0.00	-100.0%	(33,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

The contribution to Special Ed. increases each year due to the hiring of teachers, aides, and the addition of services and supplies for students with exceptional needs. Additionally, the district must allocate 3% of total expenditures to the RRMA.

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

Explanation:

(required if NOT met)

The district will not contribute to the general fund from Fund 25 for administrative charges, as Fund 25 dollars have been allocated for the CTE construction at Imperial High School.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

Total Annual Payments:	3,300,709	3,411,909	3,479,109	3,562,659
Has total annual payment increased over prior year (2023-24)?	Yes	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)

Annual payments include copier leases that were not previously entered. Copier leases are funded through general fund per site based on usage.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

7,302,335.00	8,626,397.00
7,302,335.00	8,626,397.00

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

Actuarial	
May 15, 2023	Aug 30, 2024

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

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

Budget Adoption
(Form 01CS, Item S7A) First Interim

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

271,379.00	295,137.00
271,264.00	295,137.00
271,264.00	295,137.00

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

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

414,116.00	430,824.00
414,116.00	430,824.00
414,116.00	430,824.00

- d. Number of retirees receiving OPEB benefits

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

23	27
23	27
23	27

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

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

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

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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	225.0	237.0	240.0	243.0

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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

322,061

7. Amount included for any tentative salary schedule increases

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0	0	0

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	No	No
5.0%	5.0%	5.0%

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	No	No
5.0%	5.0%	5.0%

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

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

No

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

If Yes, explain the nature of the new costs:

--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
	386,550	393,550
	1.4%	1.5%

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
	386,550	393,550
	1.4%	1.5%

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
Yes	Yes	Yes

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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	293.0	323.0	328.0	331.0

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

155,756

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
---	---	---

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year		5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		240,875	247,875
3.	Percent change in step & column over prior year		1.8%	1.9%

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

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

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

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

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

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

No

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	43.0	44.0	44.0	44.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

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

66,991

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

0

0

0

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?

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

	5.0%	5.0%

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

96,083

96,083

3. Percent change in step and column over prior year

1.8%

1.8%

	1.8%	1.8%

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?

No

No

No

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.

California Dept of Education
SACS Financial Reporting Software - SACS V11
File: CSI_District, Version 7

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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?

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Imperial Unified (63164) - 23-24 Unaudited Actuals			v.25.2a		v.25.2a		8/20/2024		CY		
LOCAL CONTROL FUNDING FORMULA										2024-25	
LCFF ENTITLEMENT CALCULATION											
Calculation Factors		COLA & Augmentation		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
		8.22%		1.07%		0.00%		61.21%		61.21%	
		Current Year ADA	Base	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3		1,428.97	\$ 9,919	1,446.97	\$ 10,025	\$ 1,043	\$ 1,355	\$ 447	\$	18,622,076	
Grades 4-6		1,015.37	10,069	1,032.37	10,177		1,246	411		12,216,718	
Grades 7-8		682.64	10,367	692.64	10,478		1,283	423		8,438,891	
Grades 9-12		1,365.63	12,015	1,365.63	12,144	316	1,525	503		19,785,659	
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-		-	
Total Base, Supplemental, and Concentration Grant			\$ 47,882,687		\$ 48,853,996	\$ 1,940,729	\$ 6,218,290	\$ 2,050,329	\$	59,063,344	
NSS Allowance			-		-					-	
TOTAL BASE		4,492.61	\$ 47,882,687	4,537.61	\$ 48,853,996	\$ 1,940,729	\$ 6,218,290	\$ 2,050,329	\$	59,063,344	
ADD ONS:											
Targeted Instructional Improvement Block Grant										\$	-
Home-to-School Transportation (COLA added commencing 2023-24)											295,884
Small School District Bus Replacement Program (COLA added commencing 2023-24)											-
Transitional Kindergarten (commencing 2022-23)		TK ADA	122.74	TK ADA	122.74	TK Add-on rate	\$ 3,077.00				377,671
ECONOMIC RECOVERY TARGET PAYMENT											-
LCFF Entitlement Before Adjustments										\$	59,736,899
Miscellaneous Adjustments											-
ADJUSTED LCFF ENTITLEMENT										\$	59,736,899
Local Revenue (including RDA)											(7,160,092)
Gross State Aid										\$	52,576,807
Education Protection Account Entitlement											(8,798,927)
Net State Aid										\$	43,777,880
MINIMUM STATE AID CALCULATION											
						12-13 Rate	2024-25 ADA			N/A	
2012-13 RL/Charter Gen BG adjusted for ADA						\$ 5,372.84	4,537.61	\$		24,379,853	
2012-13 NSS Allowance (deficient)						\$ -				-	
Minimum State Aid Adjustments										-	
Less Current Year Property Taxes/In-Lieu										(7,160,092)	
Less Education Protection Account Entitlement										(8,798,927)	
Subtotal State Aid for Historical RL/Charter General BG								\$		8,420,834	
Categorical Minimum State Aid										3,237,967	
Charter School Categorical Block Grant adjusted for ADA						-	-			-	
Minimum State Aid Guarantee Before Proration Factor								\$		11,658,801	
Proration Factor										0.00%	
Minimum State Aid Guarantee								\$		11,658,801	
CHARTER SCHOOL MINIMUM STATE AID OFFSET											
LCFF Entitlement										-	
Minimum State Aid plus Property Taxes including RDA										-	
Offset										-	
Minimum State Aid Prior to Offset										-	
Total Minimum State Aid with Offset										-	
State Aid Before Additional State Aid								\$		43,777,880	
ADDITIONAL STATE AID										\$	-
LCFF State Aid, Adjusted for Minimum State Aid Guarantee										\$	43,777,880
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &								\$		59,736,899	
Change Over Prior Year						2.08%	1,216,917				
LCFF Entitlement Per ADA (excluding Categorical MSA)											13,165
Per-ADA Change Over Prior Year						1.07%	139				
Basic Aid Status (school districts only)											Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES											
							Increase			2024-25	
State Aid						1.54%	662,902	\$		43,777,880	
Education Protection Account										8,798,927	
Property Taxes Net of In-Lieu Transfers						-13.80%	(1,146,484)			7,160,092	
Charter In-Lieu Taxes						0.00%	-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						-0.83%	(483,582)	\$		59,736,899	

Imperial Unified (63164) - 23-24 Unaudited Actuals										v.25.2a	CY1	v.25.2a	CY2	
LOCAL CONTROL FUNDING FORMULA										2025-26	2026-27			
LCFF ENTITLEMENT CALCULATION														
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
	2.93%		0.00%		60.48%		60.48%			3.08%	0.00%	62.39%	62.39%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	1,456.97	\$ 10,319	\$ 1,073	\$ 1,378	\$ 406	\$ 19,196,686	1,466.97	\$ 10,637	\$ 1,106	\$ 1,465	\$ 564	\$ 20,203,649		
Grades 4-6	1,032.37	10,475		1,267	373	12,507,344	1,032.37	10,798		1,347	519	13,073,992		
Grades 7-8	692.64	10,785		1,305	384	8,639,794	692.64	11,117		1,387	534	9,030,768		
Grades 9-12	1,375.63	12,500	325	1,551	457	20,404,910	1,385.63	12,885	335	1,650	635	21,483,660		
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-		
Total Base, Supplemental, and Concentration Grant		\$ 50,514,046	\$ 2,010,409	\$ 6,353,358	\$ 1,870,921	\$ 60,748,734		\$ 52,305,613	\$ 2,086,655	\$ 6,787,068	\$ 2,612,733	\$ 63,792,069		
NSS Allowance		-				-		-				-		
TOTAL BASE	4,557.61	\$ 50,514,046	\$ 2,010,409	\$ 6,353,358	\$ 1,870,921	\$ 60,748,734	4,577.61	\$ 52,305,613	\$ 2,086,655	\$ 6,787,068	\$ 2,612,733	\$ 63,792,069		
ADD ONS:														
Targeted Instructional Improvement Block Grant						\$ -						\$ -		
Home-to-School Transportation (COLA added commencing 2023-24)						304,553						313,933		
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-		
Transitional Kindergarten (Commencing 2022-23)	TK ADA	122.74	TK Add-on rate	\$ 3,167.00		388,718	TK ADA	122.74	TK Add-on rate	\$ 3,265.00		400,746		
ECONOMIC RECOVERY TARGET PAYMENT														
LCFF Entitlement Before Adjustments						\$ 61,442,005						\$ 64,506,748		
Miscellaneous Adjustments						-						-		
ADJUSTED LCFF ENTITLEMENT						\$ 61,442,005						\$ 64,506,748		
Local Revenue (including RDA)						(7,160,092)						(7,160,092)		
Gross State Aid						\$ 54,281,913						\$ 57,346,656		
Education Protection Account Entitlement						(9,095,194)						(9,414,878)		
Net State Aid						\$ 45,186,719						\$ 47,931,778		
MINIMUM STATE AID CALCULATION														
			12-13 Rate	2025-26 ADA		N/A			12-13 Rate	2026-27 ADA		N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,372.84	4,557.61	\$ 24,487,309				\$ 5,372.84	4,577.61	\$ 24,594,766			
2012-13 NSS Allowance (deficted)			\$ -		-				\$ -		-			
Minimum State Aid Adjustments					-						-			
Less Current Year Property Taxes/In-Lieu					(7,160,092)						(7,160,092)			
Less Education Protection Account Entitlement					(9,095,194)						(9,414,878)			
Subtotal State Aid for Historical RL/Charter General BG					\$ 8,232,023						\$ 8,019,796			
Categorical Minimum State Aid					3,237,967						3,237,967			
Charter School Categorical Block Grant adjusted for ADA			-	-	-				-	-	-			
Minimum State Aid Guarantee Before Proration Factor					\$ 11,469,990						\$ 11,257,763			
Proration Factor					0.00%						0.00%			
Minimum State Aid Guarantee					\$ 11,469,990						\$ 11,257,763			
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement					-						-			
Minimum State Aid plus Property Taxes including RDA					-						-			
Offset					-						-			
Minimum State Aid Prior to Offset					-						-			
Total Minimum State Aid with Offset					-						-			
State Aid Before Additional State Aid					\$ 45,186,719						\$ 47,931,778			
ADDITIONAL STATE AID														
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 45,186,719						\$ 47,931,778			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &										\$ 61,442,005	\$ 64,506,748			
Change Over Prior Year			2.85%	1,705,106					4.99%	3,064,743				
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,481						14,092		
Per-ADA Change Over Prior Year			2.40%	316					4.53%	611				
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES														
			Increase	2025-26					Increase	2026-27				
State Aid	3.22%		1,408,839	\$ 45,186,719				6.07%	2,745,059	\$ 47,931,778				
Education Protection Account				9,095,194						9,414,878				
Property Taxes Net of In-Lieu Transfers	0.00%			7,160,092				0.00%	-	7,160,092				
Charter In-Lieu Taxes	0.00%			-				0.00%	-	-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	2.36%			\$ 61,442,005				4.47%	2,745,059	\$ 64,506,748				

Imperial Unified (63164) - 23-24 Unaudited Actuals		8/20/2024		
		2024-25	2025-26	2026-27
General Assumptions				
COLA & Augmentation		1.07%	2.93%	3.08%
Base Grant Proration Factor		0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count		4,864	4,914	4,964
Unduplicated Pupil Count (UPC)		3,066	3,066	3,066
Unduplicated Pupil Percentage (UPP)		61.21%	60.48%	62.39%
Current Year LCFF Average Daily Attendance (ADA)		4,537.61	4,557.61	4,577.61
Funded LCFF ADA		4,537.61	4,557.61	4,577.61
LCFF ADA Funding Method		Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-
Funded NSS ADA		-	-	-
NSS ADA Funding Method(s)				
LCFF Entitlement Summary				
Base Grant		\$48,853,996	\$50,514,046	\$52,305,613
Grade Span Adjustment		1,940,729	2,010,409	2,086,655
Adjusted Base Grant		\$50,794,725	\$52,524,455	\$54,392,268
Supplemental Grant		6,218,290	6,353,358	6,787,068
Concentration Grant		2,050,329	1,870,921	2,612,733
Total Base, Supplemental and Concentration Grant		\$59,063,344	\$60,748,734	\$63,792,069
Allowance: Necessary Small School		-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-
Add-on: Home-to-School Transportation		295,884	304,553	313,933
Add-on: Small School District Bus Replacement Program		-	-	-
Add-on: Economic Recovery Target		-	-	-
Add-on: Transitional Kindergarten		377,671	388,718	400,746
Total Allowance and Add-On Amounts		\$673,555	\$693,271	\$714,679
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$59,736,899	\$61,442,005	\$64,506,748
Miscellaneous Adjustments		-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 59,736,899	\$ 61,442,005	\$ 64,506,748
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 13,165	\$ 13,481	\$ 14,092
Additional State Aid		-	-	-
Total LCFF Entitlement with Additional State Aid		59,736,899	61,442,005	64,506,748
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	7,160,092	\$ 7,160,092	\$ 7,160,092
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	8,798,927	\$ 9,095,194	\$ 9,414,878
Net State Aid (excludes Additional State Aid)	\$	43,777,880	\$ 45,186,719	\$ 47,931,778
Additional State Aid	\$	-	\$ -	\$ -
Total Funding Sources	\$	59,736,899	\$ 61,442,005	\$ 64,506,748
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$	43,777,880	\$ 45,186,719	\$ 47,931,778
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$	8,798,927	\$ 9,095,194	\$ 9,414,878
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$	190	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$	7,196,828	\$ 7,196,828	\$ 7,196,828
In-Lieu of Property Taxes (Object Code 8096)		(36,736)	(36,736)	(36,736)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$	59,736,899	\$ 61,442,005	\$ 64,506,748
Additional State Aid	\$	-	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -
Total Funding Sources	\$	59,736,899	\$ 61,442,005	\$ 64,506,748
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	51,172,396	\$ 52,913,173	\$ 54,793,014
Supplemental and Concentration Grant funding in the LCAP year	\$	8,268,619	\$ 8,224,279	\$ 9,399,801
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	473,152	\$ 431,751	\$ 602,939
Percentage to Increase or Improve Services		16.16%	15.54%	17.16%

IMPERIAL UNIFIED SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL

FISCAL YEAR: 2024-2025

BEGINNING CASH				33,571,937.82	30,841,376.95	26,554,277.43	27,373,890.96	25,182,191.56	23,806,377.81	29,201,517.38	28,211,058.70	27,220,776.84	26,950,149.69	27,905,260.65	29,095,719.07	FISCAL YEAR TOTALS	ACCRUALS
RES	OBJ	MGMT	FIRST INTERIM	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		

RECEIPTS

State Aid - Revenue Limit	0000	8011		43,777,880.00	5% 2,103,508.00	4.8% 2,103,508.00	8.6% 3,786,314.00	8.6% 3,786,314.00	8.6% 3,786,314.00	9.0% 3,950,314.00	9.0% 3,950,314.00	9.0% 3,950,314.00	9.0% 3,950,314.00	9.0% 3,950,314.00	9.0% 3,950,314.00	0.0% 39,267,842.00	89.7% 4,510,038.00	10.3%
State Aid - Prior Year	0000	8019		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Property Taxes	0000	80??		7,196,828.00	0%	0.0%	0.0%	0.0%	13.2% 946,515.80	56.2% 4,044,517.33	1.1% 81,223.52	8.1% 584,202.92	7.0% 505,256.66	7.0% 505,256.66	7.4% 529,855.11	0.0% 7,196,828.00	100.0%	0.0%
Other Non Revenue	0000	80??		(36,736.00)	0%	6.0% (2,204.00)	12.0% (4,408.00)	8.0% (2,939.00)	12.0% (4,408.00)	12.0% (4,408.00)	12.0% (4,408.00)	38.0% (13,961.00)	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
EPA Account	1400	8012		8,798,927.00	0%	0.0%	24.8% 2,177,859.00	0.0%	0.0%	24.8% 2,177,859.00	0.0%	24.8% 2,177,859.00	0.0%	0.0%	24.8% 2,177,859.00	1.0% 87,491.00	100.0%	0.0%
TOTAL REVENUE LIMIT SOURCES 8010-8099				59,736,899.00	2,103,508.00	2,101,304.00	5,959,765.00	3,783,375.00	4,728,421.80	10,168,282.33	4,027,129.52	6,698,414.92	4,462,779.66	4,455,570.66	6,646,432.11	91,878.00	55,226,861.00	4,510,038.00

Title I, Part A	3010	8290		712,206.00	0%	10.9% 77,389.75	0.0%	0.0%	0.0%	40.8% 290,503.11	0.0%	8.0% 57,301.00	1.3% 9,000.00	0.0%	28.5% 203,027.00	1.5% 10,425.89	90.9% 647,646.75	9.1% 64,559.25
Medical	3060	8285		23,795.00	0%	0.0%	0.0%	0.0%	0.0%	6.7% 1,601.70	0.0%	6.3% 1,494.77	6.3% 1,494.77	6.3% 1,494.77	6.3% 1,494.77	0.0%	31.9% 7,580.78	68.1% 16,214.22
CSI (178351)	3182	8290		163,958.00	0%	45.0% 73,791.38	0.0%	0.0%	0.0%	0.0%	0.0%	7.3% 11,961.00	0.0%	0.0%	0.0%	0.0%	52.3% 85,752.38	47.7% 78,205.62
Title I, Part A	3010	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ESSER III	3213	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ESSER III Learnig Loss	3214	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Geer LLM	3215	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GEER LLM Funds	3215	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ELO Grant Esser II St Reserve	3216	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ELO Grant Geer II	3217	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ELO Grant Esser II Emergency	3218	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ELO Grant Esser III St. Res LLM	3219	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SpEd ARP/IDEA Part B	3305	8182		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Education-IDEA	3310	8181		932,883.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Perkins CTE	3550	8285		60,448.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	72.3% 43,687.00	0.0%	27.7% 16,761.00
Perkins		8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Title II, Part A - Teacher Quality	4035	8290		120,197.00	0%	0.0%	0.0%	0.0%	0.0%	38.1% 45,743.00	0.0%	11.5% 13,817.00	0.0%	0.0%	21.7% 26,080.00	0.0%	71.2% 85,640.00	28.8% 34,557.00
Student Support	4127	8290		111,167.00	0%	11.6% 12,892.35	0.0%	0.0%	1.4% 1,578.00	0.0%	31.5% 35,000.00	0.0%	0.4% 427.00	0.0%	0.0%	0.0%	44.9% 49,897.35	55.1% 61,269.65
Title III Immigrant Ed Program	4201	8290		21,483.00	0%	14.6% 3,138.92	0.0%	0.0%	0.0%	0.0%	0.0%	1.3% 285.53	0.0%	0.0%	0.0%	0.0%	15.9% 3,424.45	84.1% 18,058.55
Title III, Limited English	4203	8290		353,806.00	0%	0.0%	0.0%	0.0%	20.7% 73,341.00	0.0%	44.7% 158,000.00	2.6% 9,038.00	0.0%	0.0%	3.4% 11,951.00	0.0%	71.3% 252,330.00	28.7% 101,476.00
ARP - Homeless HCY II	5634	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Medi-Cal Billing Option	9056	8290		294,640.00	0%	0.0%	0.0%	0.0%	0.1% 200.47	2.3% 6,694.97	15.6% 45,871.00	1.7% 4,886.33	2.2% 6,388.28	2.5% 7,450.75	18.5% 54,580.00	25.7% 75,715.83	69.1% 203,675.28	30.9% 90,964.72
Medi-Cal Billing Option	9056	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FEDERAL 8100-8299				2,794,583.00	25,793.15	216,672.56	0.00	1,887.65	75,119.47	344,542.78	238,871.00	98,783.63	17,310.05	8,945.52	297,132.77	129,828.72	1,454,887.30	1,339,695.70

	OBJ		FIRST INTERIM	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	
RECEIPTS (CONT'D)																	
Mandated Cost Reimbursements	0000	8550		1,466,282.00	0%	0.0%	0.0%	0.0%	14.1%	0.0%	0.0%	6.1%	0.0%	75.0%	0.0%	0.0%	4.8%
				0.00	0.00	0.00	0.00	206,417.00	0.00	0.00	88,935.00	0.00	1,100,000.00	0.00	0.00	1,395,352.00	70,930.00
All Other State Revenues	0000	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				62,383.00	0.00	62,383.00	112,289.00	112,289.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	349,344.00	(349,344.00)
Medi-Cal Admin	0014	8509		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				15,905.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,905.39	(15,905.39)
Lottery Unrestricted	1100	8590		852,051.00	0%	0.0%	0.0%	0.0%	0.0%	46.4%	0.0%	0.0%	23.5%	14.1%	0.0%	0.0%	16.1%
				0.00	0.00	0.00	0.00	0.00	395,000.00	0.00	0.00	200,084.00	120,000.00	0.00	0.00	715,084.00	136,967.00
Expanded Learning Opport Prg	2600	8590		2,324,035.00	5%	5.0%	9.0%	9.0%	9.9%	9.9%	9.9%	9.9%	9.9%	9.9%	8.1%	105.4%	-5.4%
				116,202.00	0.00	116,202.00	209,163.00	209,163.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	188,179.14	2,449,021.14	(124,986.14)
Universal PreK	6053	8590		49,571.00	0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
				0.00	0.00	49,570.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,570.58	0.42
Art & Music Block Grant	6762	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lottery Instruction	6300	8590		388,294.00	0%	0.0%	0.0%	0.0%	0.0%	39.5%	0.0%	6.4%	11.8%	0.0%	0.0%	57.8%	42.2%
				0.00	0.00	0.00	0.00	0.00	0.00	153,424.00	0.00	25,000.00	45,872.00	0.00	0.00	224,296.00	163,998.00
Career Technical Education	6387	8590		131,707.00	0%	86.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	86.4%	13.6%
				0.00	0.00	113,807.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,807.30	17,899.70
Lottery Unrestricted	1100	8560		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expanded Learning Opport Prg	2600	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Universal PreK	6053	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lottery- instruction	6300	8560		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Career Technical Education	6387	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Ed-Mental Health	6546	8590		367,994.00	5%	5.0%	9.0%	9.0%	18.2%	8.4%	8.4%	8.4%	7.2%	8.4%	7.2%	3.8%	1.8%
				18,400.00	0.00	18,400.00	33,119.00	33,119.00	67,157.85	31,045.00	31,045.00	31,045.00	26,358.00	31,045.00	26,630.00	14,000.15	361,364.00
Sp. Ed. Early Inv	6547	8590		288,732.00	5%	5.0%	9.0%	9.0%	11.0%	11.0%	11.0%	8.7%	0.0%	20.1%	4.3%	0.0%	6.1%
				14,437.00	0.00	14,437.00	25,986.00	25,986.00	31,631.00	31,631.00	31,631.00	25,000.00	0.00	58,150.00	12,281.00	271,170.00	17,562.00
Arts & Music	6770	8590		661,301.00	5%	5.0%	9.0%	9.0%	0.0%	15.0%	0.0%	23.4%	11.6%	0.0%	0.0%	0.0%	21.9%
				33,065.00	0.00	33,065.00	59,517.00	59,517.00	0.00	99,457.00	0.00	154,893.00	76,856.00	0.00	0.00	516,370.00	144,931.00
Arts Music Discretionary Block	6772	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In Person Instruction	7422	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ag Vocational Incentive Grant	7010	8590		34,874.00	0%	51.7%	0.0%	0.0%	16.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	68.2%	31.8%
				0.00	0.00	18,029.90	0.00	0.00	5,747.00	0.00	0.00	0.00	0.00	0.00	0.00	23,776.90	11,097.10
Child Nutrition-Kitchen Infr. Upgrade	7028	8520		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Child Nutrition-Kitchen Infr. Train	7032	8520		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-G Grant	7412	8550		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-G Learning Loss	7413	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Geer Fund	7420	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Universal PreK	6053	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In Person Instruction	7422	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expanded Learning Opportunity	7425	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELO Paraprofessional	7426	8590		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Strs On Behalf Pension Contrib	7690	8590		2,359,802.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	95.9%	95.9%	4.1%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,263,554.00	2,263,554.00	96,248.00
TOTAL OTHER STATE 8300-8599				8,924,643.00	260,392.39	425,894.78	440,074.00	440,074.00	540,968.85	787,149.00	446,116.00	529,889.00	558,314.00	1,585,083.00	268,927.00	2,465,733.29	176,027.69

	OBJ		FIRST INTERIM	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	
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RECEIPTS (CONT'D)

					0%	0.0%	0.0%	47.6%	4.1%	0.8%	8.4%	0.8%	6.6%	14.5%	4.7%	5.0%	92.5%	7.5%
Interest	0000	8660		545,000.00	0.00	0.00	0.00	259,275.34	22,258.00	4,589.00	45,879.00	4,578.00	35,977.00	78,954.00	25,430.00	27,100.98	504,041.32	40,958.68
Plus: Miscellaneous Funds Non	0000	8691		221.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.00	220.00	1.00
Other Local Revenue	0000	8699		350,000.00	5%	14.2%	23.2%	11.4%	3.0%	3.5%	1.9%	4.0%	4.2%	3.5%	17.4%	2.7%	94.2%	5.8%
					17,771.15	49,627.20	81,337.72	40,026.84	10,611.41	12,294.34	6,805.74	14,000.25	14,869.73	12,097.61	60,860.45	9,413.69	329,716.13	20,283.87
FMV	0000	8662		0.00	0.00	542,385.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	542,385.33	(542,385.33)
Prior Year Cancel	0098	8699		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outlawed Checks	0099	8699		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					15.50	10.36	(28.83)	6.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.02	(4.02)
Medical Billing	5640	8699		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Strong Work Force Prgm	6388	8677		260,747.00	0%	45.5%	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	48.2%	51.8%
					0.00	118,726.09	6,862.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,588.09	135,158.91
Special Education	6500	8792		3,205,984.00	4%	4.4%	7.8%	7.8%	7.2%	7.2%	10.3%	7.2%	7.2%	10.3%	7.2%	8.2%	89.3%	10.7%
					139,524.00	139,524.00	251,143.00	251,143.00	231,135.00	231,135.00	331,135.00	231,135.00	231,135.00	331,354.00	231,135.00	263,280.00	2,862,778.00	343,206.00
Sp Ed Learning Recovery Supp	6537	8677		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medi-Cal Billing Options	9056	8699		110.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00	0.00	0.00	0.00	0.00	110.00	0.00
RDA Facilities	9140	8625		309,493.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	309,493.00	309,493.00	0.00
Interfund Transfer In	0000	919/8912		250,000.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	13.2%	0.0%	0.0%	0.0%	13.2%	86.8%
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00	0.00	0.00	0.00	33,000.00	217,000.00
TOTAL OTHER LOCAL 8600-8799				4,921,555.00	157,310.65	850,272.98	339,313.89	550,452.17	264,004.41	248,018.34	383,819.74	249,823.25	314,981.73	422,405.61	317,425.45	609,507.67	4,707,335.89	214,219.11

GRAND TOTAL RECEIPTS				76,377,680.00	2,547,004.19	3,594,144.32	6,739,152.89	4,775,788.82	5,608,514.53	11,547,992.45	5,095,936.26	7,576,910.80	5,353,385.44	6,472,004.79	7,529,917.33	3,296,947.68	70,137,699.50	6,239,980.50
				x	x	x	x											

DISBURSEMENTS

Certificated Salaries		1000		33,374,201.00	7%	7.9%	8.1%	8.3%	8.7%	8.5%	8.0%	8.7%	8.7%	5.6%	8.7%	7.5%	96.4%	3.6%
					2,500,283.74	2,639,554.04	2,719,760.06	2,774,388.15	2,913,423.61	2,841,523.00	2,654,123.00	2,913,423.61	2,913,423.61	1,876,908.00	2,913,423.61	2,513,423.61	32,173,658.04	1,200,542.96
Classified Salaries		2000		13,692,404.00	3%	6.4%	8.2%	8.4%	10.8%	7.7%	7.8%	7.8%	7.8%	7.8%	6.4%	6.6%	88.9%	11.1%
					448,506.67	870,010.40	1,122,850.34	1,155,925.16	1,475,983.00	1,057,626.40	1,066,419.93	1,066,419.93	1,066,419.63	1,066,420.43	875,425.00	905,454.00	12,177,460.89	1,514,943.11
Benefits		3000		20,421,934.00	4%	4.6%	7.7%	7.4%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	7.1%	87.6%	12.4%
					746,188.75	934,007.45	1,564,984.70	1,503,385.77	1,669,694.30	1,669,694.30	1,669,694.30	1,669,694.30	1,669,694.30	1,669,694.30	1,669,694.30	1,449,401.00	17,885,827.77	2,536,106.23
Supplies		4000		4,442,327.00	1%	6.1%	9.3%	9.6%	7.8%	5.6%	9.6%	7.4%	4.5%	10.2%	11.5%	8.0%	90.2%	9.8%
					28,648.29	272,275.37	411,056.45	427,321.26	348,700.00	248,745.00	425,893.00	326,987.00	200,236.00	452,365.00	511,874.00	354,870.00	4,008,971.37	433,355.63
Services/Other Operating		5000		6,601,589.00	5%	19.6%	8.4%	9.1%	7.4%	4.2%	7.3%	13.8%	6.3%	4.7%	3.9%	89802.0%	89891.7%	5.0%
					328,328.31	1,292,752.88	554,173.39	597,971.30	487,298.37	279,995.95	483,227.41	912,975.28	418,201.39	312,975.28	256,987.00	347,125.00	6,272,011.56	329,577.44
Capital Outlay		6000		2,020,418.00	0%	0.6%	2.2%	20.5%	4.4%	4.9%	3.0%	4.4%	2.8%	6.9%	5.5%	1.9%	57.2%	42.8%
					0.00	13,099.81	44,960.43	414,053.01	89,229.00	100,000.00	60,467.00	89,229.00	56,037.66	138,530.82	112,055.00	38,750.00	1,156,411.73	864,006.27
Other Outgo		7000		189,989.00	21%	21.3%	38.4%	38.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	119.5%	-19.5%
					40,552.00	40,552.00	72,994.00	72,994.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,092.00	(37,103.00)
GRAND TOTAL DISBURSEMENTS				80,742,862.00	4,092,507.76	6,062,251.95	6,490,779.37	6,946,038.65	6,984,328.28	6,197,584.65	6,359,824.64	6,978,729.12	6,324,012.59	5,516,893.83	6,339,458.91	5,609,023.61	73,901,433.36	6,841,428.64
				x	x	x	x											

NET INCOME				(4,365,182.00)	(1,545,503.57)	(2,468,107.63)	248,373.52	(2,170,249.83)	(1,375,813.75)	5,350,407.80	(1,263,888.38)	598,181.68	(970,627.15)	955,110.96	1,190,458.42	(2,312,075.93)		
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OBJ		FIRST INTERIM	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
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PRIOR YEAR (ASSETS)

Cash On Hand July 1st	9110	33,571,937.82													
Revolving/FMV	9130/9111	(536,047.33)	0.00	(542,385.33)	0.00	0.00	0.00	6,338.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from Grantor Governments	9200/9205/9290	1,773,240.17	410,271.37	29,364.43	349,276.06	10,898.61		0.00	273,429.70	0.00	700,000.00	0.00	0.00	0.00	0.00
Due from Other Funds	9310	0.00	0.00				0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00

PRIOR YEAR (LIABILITIES)

Accounts Payable	9500	(3,799,321.88)	(1,595,328.67)	(796,830.21)	221,963.95	(32,348.18)	0.00	(3,221.23)		(1,593,557.54)	0.00	0.00	0.00	0.00	0.00
Health & Welfare Holding	9524	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Holding	9525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workers' Comp Holding	9526	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9610	(42,000.00)	0.00	(41,615.00)	0.00	0.00	0.00	41,615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Holding Accounts	9503	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reinstatemnets	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	9650	(420,431.78)	0.00	(467,525.78)	0.00	0.00	0.00	0.00	0.00	5,094.00	0.00	0.00	0.00	0.00	42,000.00
TOTAL PRIOR YEAR		30,547,377.00	(1,185,057.30)	(1,818,991.89)	571,240.01	(21,449.57)	0.00	44,731.77	273,429.70	(1,588,463.54)	700,000.00	0.00	0.00	0.00	

INTERFUND BORROWING / TRANS (Footnote Req)	Prior Year Owed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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ENDING CASH		\$30,841,376.95	\$26,554,277.43	\$27,373,890.96	\$25,182,191.56	\$ 23,806,377.81	\$ 29,201,517.38	\$ 28,211,058.70	\$ 27,220,776.84	\$ 26,950,149.69	\$ 27,905,260.65	\$ 29,095,719.07	\$ 26,783,643.14
	Escape check	\$30,841,368.21	26,554,268.69	27,373,882.22	25,182,182.82	23,806,377.81	29,163,123.61	28,172,664.93	28,770,846.61	28,500,219.46	29,455,330.42	30,645,788.84	
		\$ (8.74)	\$ (8.74)	\$ (8.74)	\$ (8.74)	\$ (0.00)	\$ (38,393.77)	\$ (38,393.77)	\$ 1,550,069.77	\$ 1,550,069.77	\$ 1,550,069.77	\$ 1,550,069.77	

THE "BOTTOM LINE" SUMMARY	
Beginning Fund Balance July 1st	30,547,377.00
Change in Fund Balance	(4,365,182.00)
Estimated Fund Balance June 30th	26,182,195.00
	0.00

ASSET & LIABILITY SUMMARY AT YEAR-END	
Cash @ 6/30	26,783,643.14
Accounts Receivable @ 6/30	6,239,980.50
Accounts Payable @ 6/30	(6,841,428.64)
Other Assets/Stores @ 6/30	0.00
Revolving Cash @ 6/30	0.00
Interfund / TRANS Cash Borrowing	0.00
Ending Fund Balance @ 6/30	26,182,195.00

SACSALL FORM 01 (MANUALLY ENTER)	
Beginning Fund Balance July 1st (Sect F, 1 (a))	30,547,377.00
Net Increase (Decrease) in Fund (Section E)	(4,365,182.00)
Ending Fund Balance, June 30th	26,182,195.00
**Will be off due to rounding in SACS, less than one dollar.	
	0.00

Interfund borrowing/Trans- Please note where you are borrowing funds from:

First Interim
Projected Totals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Imperial Unified

Imperial County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: Cashflow is attached to budget report.