

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: _____

3/12/2025

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2025

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: Chris Delehanty

Telephone: 858-755-9301

Title: Assistant Superintendent Business Services

E-mail: cdelehanty@dmusd.org

Criteria and Standards Review Summary

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

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

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

37 68056 0000000
Form CI
F82AD9ZHB9(2024-25)

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

Description	Resource Codes	Object Codes	Original Budget (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	65,317,639.40	65,418,256.00	36,835,339.40	65,418,256.00	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	1,228,558.00	1,157,356.00	590,741.62	1,157,356.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,208,070.00	2,828,208.00	2,103,773.73	2,828,208.00	0.00	0.0%
5) TOTAL, REVENUES			68,754,267.40	69,403,820.00	39,529,854.75	69,403,820.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,784,831.00	30,240,660.00	16,212,343.97	30,240,660.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,503,080.00	6,850,561.00	3,933,664.50	6,850,561.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,781,549.00	13,162,796.00	7,034,661.38	13,162,796.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,804,868.00	1,827,917.00	1,420,763.76	1,827,917.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,736,613.00	7,335,690.00	4,405,629.80	7,335,690.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	82,679.00	16,993.00	82,679.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	520,000.00	532,562.00	4,633.00	532,562.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(323,659.00)	0.00	(323,659.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			58,180,941.00	59,709,206.00	33,028,689.41	59,709,206.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,573,326.40	9,694,614.00	6,501,165.34	9,694,614.00		
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	(9,436,370.00)	(9,424,731.00)	0.00	(9,424,731.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,436,370.00)	(9,424,731.00)	0.00	(9,424,731.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,136,956.40	269,883.00	6,501,165.34	269,883.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,050,683.93	17,050,683.93		17,050,683.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	8,219.00		8,219.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,050,683.93	17,058,902.93		17,058,902.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,050,683.93	17,058,902.93		17,058,902.93		
2) Ending Balance, June 30 (E + F1e)			18,187,640.33	17,328,785.93		17,328,785.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
		9750						
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	13,025,320.00		13,025,320.00		
Math Curriculum Adoption	0000	9780		750,000.00				
Minimum Reserve Policy (15%)	0000	9780		12,275,320.00				
Math Curriculum Adoption	0000	9780				750,000.00		
Minimum Reserve Policy (15%)	0000	9780				12,275,320.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	2,455,064.00		2,455,064.00		
Unassigned/Unappropriated Amount		9790	18,187,640.33	1,823,401.93		1,823,401.93		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,170,350.00	1,170,350.00	772,433.00	1,170,350.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	724,284.00	724,674.00	379,102.00	724,674.00	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	324,649.52	294,564.00	141,347.79	294,564.00	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	61,385,912.64	61,471,015.00	33,424,736.35	61,471,015.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,108,462.72	2,109,442.00	2,111,522.83	2,109,442.00	0.00	0.0%
Prior Years' Taxes		8043	(77,310.48)	(32,577.00)	6,197.43	(32,577.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	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			65,636,348.40	65,737,468.00	36,835,339.40	65,737,468.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(318,709.00)	(319,212.00)	0.00	(319,212.00)	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 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	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			65,317,639.40	65,418,256.00	36,835,339.40	65,418,256.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	133,388.00	139,246.00	139,245.82	139,246.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	595,170.00	651,872.00	204,129.10	651,872.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	500,000.00	366,238.00	247,366.70	366,238.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,228,558.00	1,157,356.00	590,741.62	1,157,356.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	50,000.00	51,486.00	20,300.21	51,486.00	0.00	0.0%
Interest		8660	278,070.00	900,626.00	222,710.28	900,626.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	347,835.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,870,000.00	1,866,096.00	1,512,928.24	1,866,096.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,208,070.00	2,828,208.00	2,103,773.73	2,828,208.00	0.00	0.0%
TOTAL, REVENUES			68,754,267.40	69,403,820.00	39,529,854.75	69,403,820.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,319,495.00	25,750,158.00	13,825,656.10	25,750,158.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,596,416.00	1,520,080.00	740,043.84	1,520,080.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,868,920.00	2,970,422.00	1,646,644.03	2,970,422.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			29,784,831.00	30,240,660.00	16,212,343.97	30,240,660.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	450,681.00	568,184.00	422,240.15	568,184.00	0.00	0.0%
Classified Support Salaries		2200	2,401,603.00	2,509,174.00	1,407,281.75	2,509,174.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,055,026.00	1,085,278.00	610,608.33	1,085,278.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,100,790.00	2,163,132.00	1,201,517.24	2,163,132.00	0.00	0.0%
Other Classified Salaries		2900	494,980.00	524,793.00	292,017.03	524,793.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,503,080.00	6,850,561.00	3,933,664.50	6,850,561.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,792,892.00	5,693,079.00	3,067,591.00	5,693,079.00	0.00	0.0%
PERS		3201-3202	1,526,471.00	1,622,972.00	889,443.77	1,622,972.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	879,743.00	911,285.00	516,862.11	911,285.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,671,202.00	3,989,123.00	2,070,963.06	3,989,123.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,038.00	18,882.00	10,078.17	18,882.00	0.00	0.0%
Workers' Compensation		3601-3602	570,630.00	604,882.00	328,338.50	604,882.00	0.00	0.0%
OPEB, Allocated		3701-3702	290,575.00	290,575.00	130,298.57	290,575.00	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	31,998.00	31,998.00	21,086.20	31,998.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,781,549.00	13,162,796.00	7,034,661.38	13,162,796.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	10,212.00	3,501.87	10,212.00	0.00	0.0%
Materials and Supplies		4300	930,868.00	925,860.00	530,785.38	925,860.00	0.00	0.0%
Noncapitalized Equipment		4400	874,000.00	891,845.00	886,476.51	891,845.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,804,868.00	1,827,917.00	1,420,763.76	1,827,917.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,440,000.00	1,440,000.00	847,644.38	1,440,000.00	0.00	0.0%
Travel and Conferences		5200	184,600.00	184,600.00	106,001.36	184,600.00	0.00	0.0%
Dues and Memberships		5300	35,200.00	35,200.00	37,435.12	35,200.00	0.00	0.0%
Insurance		5400-5450	602,624.00	727,511.00	727,511.00	727,511.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,065,700.00	2,316,489.00	1,149,159.70	2,316,489.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	158,989.00	158,989.00	91,957.94	158,989.00	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	(200,000.00)	(275,000.00)	0.00	(275,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,341,500.00	2,639,901.00	1,390,805.54	2,639,901.00	0.00	0.0%
Communications		5900	108,000.00	108,000.00	55,114.76	108,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,736,613.00	7,335,690.00	4,405,629.80	7,335,690.00	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	50,000.00	82,679.00	16,993.00	82,679.00	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			50,000.00	82,679.00	16,993.00	82,679.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	12,562.00	4,633.00	12,562.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	520,000.00	520,000.00	0.00	520,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			520,000.00	532,562.00	4,633.00	532,562.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	(323,659.00)	0.00	(323,659.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	(323,659.00)	0.00	(323,659.00)	0.00	0.0%
TOTAL, EXPENDITURES			58,180,941.00	59,709,206.00	33,028,689.41	59,709,206.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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	(9,436,370.00)	(9,424,731.00)	0.00	(9,424,731.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,436,370.00)	(9,424,731.00)	0.00	(9,424,731.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,436,370.00)	(9,424,731.00)	0.00	(9,424,731.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	325,114.00	325,114.00	0.00	325,114.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,010,921.00	1,197,648.00	251,264.68	1,197,648.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,373,381.00	5,787,792.00	1,714,804.04	5,787,792.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,638,205.00	2,837,030.00	1,686,687.36	2,837,030.00	0.00	0.0%
5) TOTAL, REVENUES			9,347,621.00	10,147,584.00	3,652,756.08	10,147,584.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,222,617.00	5,869,499.00	2,898,943.78	5,869,499.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,250,053.00	4,203,084.00	2,104,227.98	4,203,084.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,648,852.00	7,222,634.00	1,877,091.32	7,222,634.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,345,000.00	1,552,941.00	465,411.22	1,552,941.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,311,722.00	2,865,826.00	1,464,575.88	2,865,826.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	36,803.00	36,802.38	36,803.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	51,824.00	32,160.73	51,824.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	323,659.00	0.00	323,659.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,778,244.00	22,126,270.00	8,879,213.29	22,126,270.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,430,623.00)	(11,978,686.00)	(5,226,457.21)	(11,978,686.00)		
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	9,436,370.00	9,424,731.00	0.00	9,424,731.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,436,370.00	9,424,731.00	0.00	9,424,731.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(994,253.00)	(2,553,955.00)	(5,226,457.21)	(2,553,955.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,449,447.27	4,449,447.27		4,449,447.27	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)			4,449,447.27	4,449,447.27		4,449,447.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,449,447.27	4,449,447.27		4,449,447.27		
2) Ending Balance, June 30 (E + F1e)			3,455,194.27	1,895,492.27		1,895,492.27		
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	3,499,446.04	1,895,492.35		1,895,492.35		
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	(44,251.77)	(.08)		(.08)		
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	325,114.00	325,114.00	0.00	325,114.00	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			325,114.00	325,114.00	0.00	325,114.00	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	632,498.00	642,323.00	0.00	642,323.00	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	78,047.00	78,047.00	0.00	78,047.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	160,561.00	216,985.00	154,951.61	216,985.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	63,225.00	145,738.00	66,424.07	145,738.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	18,885.00	4,721.00	18,885.00	0.00	0.0%
Title III, English Learner Program	4203	8290	64,176.00	70,628.00	17,877.00	70,628.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	12,414.00	25,042.00	7,291.00	25,042.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,010,921.00	1,197,648.00	251,264.68	1,197,648.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	250,000.00	293,891.00	15,091.04	293,891.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,123,381.00	5,493,901.00	1,699,713.00	5,493,901.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,373,381.00	5,787,792.00	1,714,804.04	5,787,792.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	160,270.00	62,843.36	160,270.00	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	2,638,205.00	2,676,760.00	1,623,844.00	2,676,760.00	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			2,638,205.00	2,837,030.00	1,686,687.36	2,837,030.00	0.00	0.0%
TOTAL, REVENUES			9,347,621.00	10,147,584.00	3,652,756.08	10,147,584.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,405,364.00	5,081,460.00	2,366,017.97	5,081,460.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	72,370.00	93,982.00	88,981.84	93,982.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	744,883.00	694,057.00	443,943.97	694,057.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,222,617.00	5,869,499.00	2,898,943.78	5,869,499.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,487,093.00	2,462,091.00	1,182,029.93	2,462,091.00	0.00	0.0%
Classified Support Salaries		2200	1,007,286.00	985,319.00	524,643.55	985,319.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	156,723.00	156,723.00	71,291.56	156,723.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	142,221.00	142,221.00	82,961.62	142,221.00	0.00	0.0%
Other Classified Salaries		2900	456,730.00	456,730.00	243,301.32	456,730.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,250,053.00	4,203,084.00	2,104,227.98	4,203,084.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,416,069.00	4,643,101.00	567,028.79	4,643,101.00	0.00	0.0%
PERS		3201-3202	1,085,716.00	1,286,294.00	537,115.32	1,286,294.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	372,375.00	424,912.00	193,049.87	424,912.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	612,174.00	680,678.00	491,868.11	680,678.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,425.00	5,379.00	2,502.95	5,379.00	0.00	0.0%
Workers' Compensation		3601-3602	151,643.00	175,814.00	81,859.20	175,814.00	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	6,450.00	6,456.00	3,667.08	6,456.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,648,852.00	7,222,634.00	1,877,091.32	7,222,634.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	500,000.00	445,799.00	73,498.02	445,799.00	0.00	0.0%
Books and Other Reference Materials		4200	45,000.00	76,300.00	19,105.03	76,300.00	0.00	0.0%
Materials and Supplies		4300	650,000.00	987,302.00	347,066.28	987,302.00	0.00	0.0%
Noncapitalized Equipment		4400	150,000.00	43,540.00	25,741.89	43,540.00	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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,345,000.00	1,552,941.00	465,411.22	1,552,941.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	116,079.00	63,572.06	116,079.00	0.00	0.0%
Travel and Conferences		5200	0.00	10,355.00	3,677.74	10,355.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,218,998.00	981,016.00	493,242.92	981,016.00	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	750,000.00	596,220.00	378,961.34	596,220.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	342,724.00	1,162,156.00	525,121.82	1,162,156.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,311,722.00	2,865,826.00	1,464,575.88	2,865,826.00	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	36,803.00	36,802.38	36,803.00	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	36,803.00	36,802.38	36,803.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	51,824.00	32,160.73	51,824.00	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	51,824.00	32,160.73	51,824.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	323,659.00	0.00	323,659.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	323,659.00	0.00	323,659.00	0.00	0.0%
TOTAL, EXPENDITURES			19,778,244.00	22,126,270.00	8,879,213.29	22,126,270.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	9,436,370.00	9,424,731.00	0.00	9,424,731.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,436,370.00	9,424,731.00	0.00	9,424,731.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,436,370.00	9,424,731.00	0.00	9,424,731.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	65,642,753.40	65,743,370.00	36,835,339.40	65,743,370.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,010,921.00	1,197,648.00	251,264.68	1,197,648.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,601,939.00	6,945,148.00	2,305,545.66	6,945,148.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,846,275.00	5,665,238.00	3,790,461.09	5,665,238.00	0.00	0.0%
5) TOTAL, REVENUES			78,101,888.40	79,551,404.00	43,182,610.83	79,551,404.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,007,448.00	36,110,159.00	19,111,287.75	36,110,159.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,753,133.00	11,053,645.00	6,037,892.48	11,053,645.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,430,401.00	20,385,430.00	8,911,752.70	20,385,430.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,149,868.00	3,380,858.00	1,886,174.98	3,380,858.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,048,335.00	10,201,516.00	5,870,205.68	10,201,516.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	119,482.00	53,795.38	119,482.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	520,000.00	584,386.00	36,793.73	584,386.00	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			77,959,185.00	81,835,476.00	41,907,902.70	81,835,476.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			142,703.40	(2,284,072.00)	1,274,708.13	(2,284,072.00)		
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)			142,703.40	(2,284,072.00)	1,274,708.13	(2,284,072.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,500,131.20	21,500,131.20		21,500,131.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	8,219.00		8,219.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,500,131.20	21,508,350.20		21,508,350.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,500,131.20	21,508,350.20		21,508,350.20		
2) Ending Balance, June 30 (E + F1e)			21,642,834.60	19,224,278.20		19,224,278.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,499,446.04	1,895,492.35		1,895,492.35		
c) Committed								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	13,025,320.00		13,025,320.00		
Math Curriculum Adoption	0000	9780		750,000.00				
Minimum Reserve Policy (15%)	0000	9780		12,275,320.00				
Math Curriculum Adoption	0000	9780				750,000.00		
Minimum Reserve Policy (15%)	0000	9780				12,275,320.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	2,455,064.00		2,455,064.00		
Unassigned/Unappropriated Amount		9790	18,143,388.56	1,823,401.85		1,823,401.85		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,170,350.00	1,170,350.00	772,433.00	1,170,350.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	724,284.00	724,674.00	379,102.00	724,674.00	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	324,649.52	294,564.00	141,347.79	294,564.00	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	61,385,912.64	61,471,015.00	33,424,736.35	61,471,015.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,108,462.72	2,109,442.00	2,111,522.83	2,109,442.00	0.00	0.0%
Prior Years' Taxes		8043	(77,310.48)	(32,577.00)	6,197.43	(32,577.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	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			65,636,348.40	65,737,468.00	36,835,339.40	65,737,468.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(318,709.00)	(319,212.00)	0.00	(319,212.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	325,114.00	325,114.00	0.00	325,114.00	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			65,642,753.40	65,743,370.00	36,835,339.40	65,743,370.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	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)
Special Education Entitlement		8181	632,498.00	642,323.00	0.00	642,323.00	0.00	0.0%
Special Education Discretionary Grants		8182	78,047.00	78,047.00	0.00	78,047.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	160,561.00	216,985.00	154,951.61	216,985.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	63,225.00	145,738.00	66,424.07	145,738.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	18,885.00	4,721.00	18,885.00	0.00	0.0%
Title III, English Learner Program	4203	8290	64,176.00	70,628.00	17,877.00	70,628.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	12,414.00	25,042.00	7,291.00	25,042.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,010,921.00	1,197,648.00	251,264.68	1,197,648.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	133,388.00	139,246.00	139,245.82	139,246.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	845,170.00	945,763.00	219,220.14	945,763.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	5,623,381.00	5,860,139.00	1,947,079.70	5,860,139.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,601,939.00	6,945,148.00	2,305,545.66	6,945,148.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	50,000.00	51,486.00	20,300.21	51,486.00	0.00	0.0%
Interest		8660	278,070.00	900,626.00	222,710.28	900,626.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	347,835.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,870,000.00	1,866,096.00	1,512,928.24	1,866,096.00	0.00	0.0%
Tuition		8710	0.00	160,270.00	62,843.36	160,270.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,638,205.00	2,676,760.00	1,623,844.00	2,676,760.00	0.00	0.0%

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From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,846,275.00	5,665,238.00	3,790,461.09	5,665,238.00	0.00	0.0%
TOTAL, REVENUES			78,101,888.40	79,551,404.00	43,182,610.83	79,551,404.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,724,859.00	30,831,618.00	16,191,674.07	30,831,618.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,668,786.00	1,614,062.00	829,025.68	1,614,062.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,613,803.00	3,664,479.00	2,090,588.00	3,664,479.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			35,007,448.00	36,110,159.00	19,111,287.75	36,110,159.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,937,774.00	3,030,275.00	1,604,270.08	3,030,275.00	0.00	0.0%
Classified Support Salaries		2200	3,408,889.00	3,494,493.00	1,931,925.30	3,494,493.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,211,749.00	1,242,001.00	681,899.89	1,242,001.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,243,011.00	2,305,353.00	1,284,478.86	2,305,353.00	0.00	0.0%
Other Classified Salaries		2900	951,710.00	981,523.00	535,318.35	981,523.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,753,133.00	11,053,645.00	6,037,892.48	11,053,645.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,208,961.00	10,336,180.00	3,634,619.79	10,336,180.00	0.00	0.0%
PERS		3201-3202	2,612,187.00	2,909,266.00	1,426,559.09	2,909,266.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,252,118.00	1,336,197.00	709,911.98	1,336,197.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,283,376.00	4,669,801.00	2,562,831.17	4,669,801.00	0.00	0.0%
Unemployment Insurance		3501-3502	22,463.00	24,261.00	12,581.12	24,261.00	0.00	0.0%
Workers' Compensation		3601-3602	722,273.00	780,696.00	410,197.70	780,696.00	0.00	0.0%
OPEB, Allocated		3701-3702	290,575.00	290,575.00	130,298.57	290,575.00	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	38,448.00	38,454.00	24,753.28	38,454.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,430,401.00	20,385,430.00	8,911,752.70	20,385,430.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	500,000.00	445,799.00	73,498.02	445,799.00	0.00	0.0%
Books and Other Reference Materials		4200	45,000.00	86,512.00	22,606.90	86,512.00	0.00	0.0%
Materials and Supplies		4300	1,580,868.00	1,913,162.00	877,851.66	1,913,162.00	0.00	0.0%
Noncapitalized Equipment		4400	1,024,000.00	935,385.00	912,218.40	935,385.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,149,868.00	3,380,858.00	1,886,174.98	3,380,858.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

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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)
Subagreements for Services		5100	1,440,000.00	1,556,079.00	911,216.44	1,556,079.00	0.00	0.0%
Travel and Conferences		5200	184,600.00	194,955.00	109,679.10	194,955.00	0.00	0.0%
Dues and Memberships		5300	35,200.00	35,200.00	37,435.12	35,200.00	0.00	0.0%
Insurance		5400-5450	602,624.00	727,511.00	727,511.00	727,511.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,065,700.00	2,316,489.00	1,149,159.70	2,316,489.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,377,987.00	1,140,005.00	585,200.86	1,140,005.00	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	550,000.00	321,220.00	378,961.34	321,220.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,684,224.00	3,802,057.00	1,915,927.36	3,802,057.00	0.00	0.0%
Communications		5900	108,000.00	108,000.00	55,114.76	108,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,048,335.00	10,201,516.00	5,870,205.68	10,201,516.00	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	50,000.00	82,679.00	16,993.00	82,679.00	0.00	0.0%
Equipment Replacement		6500	0.00	36,803.00	36,802.38	36,803.00	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			50,000.00	119,482.00	53,795.38	119,482.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	51,824.00	32,160.73	51,824.00	0.00	0.0%
Payments to County Offices		7142	0.00	12,562.00	4,633.00	12,562.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other 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	520,000.00	520,000.00	0.00	520,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			520,000.00	584,386.00	36,793.73	584,386.00	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			77,959,185.00	81,835,476.00	41,907,902.70	81,835,476.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	800,253.34
6266	Educator Effectiveness, FY 2021-22	59,867.28
6300	Lottery: Instructional Materials	400,000.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	300,000.11
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	335,371.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.37
Total, Restricted Balance		1,895,492.35

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)	3,621.42	3,622.28	3,390.61	3,622.28	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)	3,621.42	3,622.28	3,390.61	3,622.28	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,621.42	3,622.28	3,390.61	3,622.28	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%

Del Mar Union Elementary
Multi-Year Projections Summary Report
2024-25 2nd Interim

DESCRIPTION		OBJECT CODE	FY 2024-25			FY 2025-26			FY 2026-27		
			Current (Base Year)			First Projected Year			Second Projected Year		
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1		\$17,058,903	\$4,449,447	\$21,508,350	\$17,328,786	\$1,895,492	\$19,224,278	\$17,703,138	\$594,865	\$18,298,002
B	Revenues										
1	Revenue Limit Sources	8010-8099	65,418,256	325,114	65,743,370	67,946,711	325,114	68,271,825	70,586,672	325,114	70,911,786
2	Federal Revenues	8100-8299	0	1,197,648	1,197,648	0	1,076,032	1,076,032	0	1,076,032	1,076,032
3	Other State Revenues	8300-8599	1,157,356	5,787,792	6,945,148	1,137,506	5,820,746	6,958,252	1,127,288	5,901,314	7,028,603
4	Other Local Revenues	8600-8799	2,828,208	2,837,030	5,665,238	2,829,711	2,787,030	5,616,741	2,831,142	2,787,030	5,618,172
5	Total Revenues		69,403,820	10,147,584	79,551,404	71,913,929	10,008,922	81,922,850	74,545,102	10,089,490	84,634,592
Beginning Balance & Revenue (A+B5)			\$86,462,723	\$14,597,031	\$101,059,754	\$89,242,715	\$11,904,414	\$101,147,128	\$92,248,240	\$10,684,355	\$102,932,595
C	Expenditures										
1	Certificated Salaries	1000-1999	30,240,660	5,869,499	36,110,159	30,978,027	5,401,572	36,379,599	31,875,148	5,397,656	37,272,804
2	Classified Salaries	2000-2999	6,850,561	4,203,084	11,053,645	7,124,583	4,371,207	11,495,791	7,359,567	4,396,056	11,755,622
3	Employee Benefits	3000-3999	13,162,796	7,222,634	20,385,430	13,764,360	7,333,309	21,097,669	14,398,528	7,489,268	21,887,796
4	Books & Supplies	4000-4999	1,827,917	1,552,941	3,380,858	1,941,810	1,251,753	3,193,564	2,005,402	960,515	2,965,918
5	Services, Other Operating Exp	5000-5999	7,335,690	2,865,826	10,201,516	7,707,922	2,303,221	10,011,144	7,923,461	2,099,311	10,022,772
6	Capital Outlay	6000-6999	82,679	36,803	119,482	85,093	0	85,093	87,391	0	87,391
7	Other Outgo - exclude Direct Sup.	7100-7299	12,562	51,824	64,386	12,929	53,337	66,266	13,278	54,777	68,055
8	Debt Service	7400-7499	520,000	0	520,000	520,000	0	520,000	520,000	0	520,000
9	Direct Support/Indirect Costs	7300-7399	(323,659)	323,659	0	(254,257)	254,257	0	(261,122)	261,122	0
10	CSR Reduction (for info only)	1000-7999							0	0	
11	Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12	Total Expenditures:		\$59,709,206	\$22,126,270	\$81,835,476	\$61,880,469	\$20,968,657	\$82,849,126	\$63,921,653	\$20,658,705	\$84,580,358
D	Interfund Xfers/Other Sources										
1	Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2	Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0
4	Uses	7630-7699	0	0	0	0	0	0	0	0	0
5	Contributions	8980-8999	(9,424,731)	9,424,731	0	(9,659,109)	9,659,109	0	(10,352,291)	10,352,291	0
E	Net Increase (Decrease) In Fund Balance		\$269,883	(\$2,553,955)	(\$2,284,072)	\$374,352	(\$1,300,627)	(\$926,276)	\$271,158	(\$216,924)	\$54,235
F	Ending Balance		\$17,328,786	\$1,895,492	\$19,224,278	\$17,703,138	\$594,865	\$18,298,002	\$17,974,296	\$377,941	\$18,352,237
1	Revolving Cash	9711	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000
2	Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3	Restricted	9740	0	1,895,492	1,895,492	0	594,865	594,865	0	377,941	377,941
4	Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5	Other Commitments	9760	12,275,320	0	12,275,320	12,427,369	0	12,427,369	12,687,054	0	12,687,054
6	Assigned - Other Assignments	9780	750,000	0	750,000	750,000	0	750,000	750,000	0	750,000
7	Reserve for Economic Uncertainties	9789	2,455,064	0	2,455,064	2,485,474	0	2,485,474	2,537,411	0	2,537,411
8	Unassigned/unappropriated Amount	9790	1,823,402	0	1,823,402	2,015,295	0	2,015,295	1,974,832	0	1,974,832
G	Components of Ending Fund Balance Total		\$17,328,786	\$1,895,492	\$19,224,278	\$17,703,138	\$594,865	\$18,298,002	\$17,974,296	\$377,941	\$18,352,237
3% Calculated Reserve, or \$50,000 (greater of the two)											
Reserve Percentage Level for this district:			3.00%			Total Reserves		3% Calculated		Difference*	
FY 2024-25 ADA Input Sheet (District):			3,390.61			FY 2024-25 Bud		\$2,455,064		\$0	
						FY 2025-26 Proj		\$2,485,474		\$0	
						FY 2026-27 Proj		\$2,537,411		\$0	
FY 2025-26 Unappropriated Amount is:			Positive								
FY 2026-27 Unappropriated Amount is:			Positive								

DEL MAR UNION ELEMENTARY

2024-25 CASHFLOW

UPDATE DATE				ACTUALS TO MONTH OF:				LEAD	BUSINESS UNIT	BUSINESS ADVISOR				District's authorizing signature																		
2/12/2025				JANUARY				68056	01100	N. Azzam																						
								JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th		SECOND INTERIM 2024-25										
CHART 1 BEGINNING BALANCE:								\$	23,074,249	\$	20,321,166	\$	15,170,021	\$	10,216,892	\$	6,792,471	\$	6,196,955				\$	19,457,618	\$	23,127,241	\$	18,774,985	\$	15,087,186	\$	25,179,014
LCFF SOURCES																																
1.1	S	8011		LCFF	\$	175,553	\$	175,553	\$	175,553	\$	175,553	\$	-	\$	-	\$	70,221	\$	79,583	\$	79,583	\$	79,583	\$	79,583	\$	79,585	\$	1,170,350	\$	1,170,350
1.2	S	8021-8046		Property Taxes	\$	89,052	\$	1,038,993	\$	317,080	\$	892,610	\$	5,302,591	\$	18,923,483	\$	9,119,995	\$	1,596,061	\$	1,596,061	\$	16,420,277	\$	7,341,881	\$	1,204,360	\$	63,842,444	\$	63,842,444
1.3	S	8012		EPA	\$	-	\$	-	\$	189,551	\$	-	\$	-	\$	189,551	\$	-	\$	-	\$	189,551	\$	-	\$	-	\$	156,021	\$	724,674	\$	724,674
1.4	S	8047		RDA Residual Balance & CRD	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	
1.5	S	8096		Charter In Lieu Taxes	\$	(31,423)	\$	-	\$	-	\$	31,423	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	
1.6	S	8097		Special Education - Prop Tax Transfer	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	81,279	\$	-	\$	-	\$	243,836	\$	325,114	\$	325,114
1.7	A	Multiple		Other Revenue Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	23,590	\$	-	\$	(342,802)	\$	(319,212)	\$	(319,212)
8000-8099				TOTAL LCFF SOURCES	\$	233,182	\$	1,214,546	\$	682,184	\$	1,099,586	\$	5,302,591	\$	19,113,034	\$	9,190,216	\$	1,675,644	\$	1,946,474	\$	16,523,449	\$	7,421,464	\$	1,340,999	\$	65,743,370	\$	65,743,370
FEDERAL REVENUE																																
2.1	A	8110		Impact Aid	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2.2	S	8181&8182		Special Education	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	720,370
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$	-	\$	84,029	\$	70,923	\$	-	\$	-	\$	-	\$	-	\$	-	\$	54,246	\$	-	\$	-	\$	54,246	\$	263,444	\$	216,985
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$	-	\$	-	\$	66,424	\$	-	\$	-	\$	-	\$	-	\$	-	\$	36,435	\$	-	\$	-	\$	36,435	\$	139,293	\$	145,738
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	22,598	\$	-	\$	22,378	\$	-	\$	-	\$	22,378	\$	67,355	\$	89,513
2.7	A	Multiple		Other Federal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,291	\$	-	\$	5,454	\$	188	\$	6,263	\$	-	\$	19,196	\$	25,042
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	-	
2.11	M	8290	3213&3214	One-Time Funding ESSER III (Obligate by 9/30/2024)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	-	
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		\$	-	\$	-		\$	-	\$	-	-	
8100-8299				TOTAL FEDERAL REVENUE	\$	-	\$	84,029	\$	137,347	\$	-	\$	-	\$	-	\$	29,889	\$	-	\$	118,513	\$	188	\$	6,263	\$	113,059	\$	489,288	\$	1,197,648
OTHER STATE REVENUE																																
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3.2	M	8311-8319		PA Recomputations CY & PY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3.3	S	8550		Mandate Block	\$	-	\$	-	\$	-	\$	-	\$	133,797	\$	5,449	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$	139,246	\$	139,246
3.4	S	8560		Lottery	\$	-	\$	-	\$	-	\$	17,563	\$	-	\$	-	\$	201,657	\$	-	\$	-	\$	236,441	\$	-	\$	236,441	\$	692,102	\$	945,763
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$	166,344	\$	166,344	\$	166,344	\$	166,344	\$	-	\$	-	\$	66,538	\$	75,426	\$	75,426	\$	75,426	\$	75,426	\$	75,426	\$	1,109,046	\$	1,109,213
3.6	S	8590	6546	PA Mental Health-Related Services	\$	43,624	\$	43,624	\$	43,624	\$	43,624	\$	-	\$	-	\$	17,450	\$	19,776	\$	19,776	\$	19,776	\$	19,776	\$	9,094	\$	280,144	\$	280,144
3.7	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$	26,326	\$	26,326	\$	26,326	\$	26,326	\$	-	\$	-	\$	10,530	\$	12,094	\$	12,094	\$	12,094	\$	12,094	\$	12,094	\$	176,302	\$	177,846
3.8	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$	63,393	\$	63,393	\$	63,393	\$	63,393	\$	-	\$	-	\$	25,357	\$	28,738	\$	28,738	\$	28,738	\$	28,738	\$	27,977	\$	421,858	\$	421,858
3.9	S	8590	7399	PA LCFF Equity Multiplier	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,476,749	\$	3,476,749	\$	3,476,749
3.12	A	Multiple		Other State	\$	52,442	\$	52,442	\$	433,532	\$	52,442	\$	-	\$	16,622	\$	20,977	\$	9,819	\$	9,819	\$	12,145	\$	136,477	\$	(402,388)	\$	394,329	\$	394,329
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3.14	M	8590	2600	ELO-P Repayment (FY2021-22 & FY2022-23)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8300-8599				TOTAL OTHER STATE REVENUE	\$	352,129	\$	352,129	\$	733,219	\$	369,692	\$	133,797	\$	22,071	\$	342,509	\$	145,853	\$	145,853	\$	384,620	\$	272,511	\$	3,435,393	\$	6,689,776	\$	6,945,148
OTHER LOCAL REVENUE																																
4.1	S	8792	SPED	PA Special Education - Pass Through	\$	204,116	\$	145,375	\$	221,557	\$	259,411	\$	259,411	\$	274,563	\$	259,411	\$	182,020	\$	182,020	\$	182,020	\$	182,020	\$	324,837	\$	2,676,760	\$	2,676,760
4.2	A	Multiple		Other Local	\$	26,348	\$	49,772	\$	1,312,992	\$	130,228	\$	98,256	\$	135,581	\$	413,440	\$	15,540	\$	72,321	\$	63,953	\$	548,685	\$	121,362	\$	2,988,478	\$	2,988,478
8600-8799				TOTAL OTHER LOCAL REVENUE	\$	230,464	\$	195,147	\$	1,534,549	\$	389,639	\$	357,667	\$	410,144	\$	672,851	\$	197,560	\$	254,341	\$	245,973	\$	730,704	\$	446,199	\$	5,665,238	\$	5,665,238
OTHER FINANCING SOURCES																																
5.1	A	8900-8998		Transfers In & Other Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8900-8998				TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
8000-8998				TOTAL REVENUE	\$	815,775	\$	1,845,851	\$	3,087,299	\$	1,858,918	\$	5,794,054	\$	19,545,248	\$	10,235,465	\$	2,019,057	\$	2,465,180	\$	17,154,230	\$	8,430,943	\$	5,335,650	\$	78,587,671	\$	79,551,404

SALARIES & BENEFITS																																				
6.1	A	1000-1999		Certificated	\$	311,295	\$	3,007,599	\$	3,219,131	\$	3,156,811	\$	3,191,084	\$	3,153,563	\$	3,071,804	\$	3,134,362	\$	3,166,861	\$	3,502,685	\$	3,257,136	\$	3,701,291	\$	35,873,624	\$	36,110,159				
6.2	A	2000-2999		Classified	\$	516,091	\$	902,404	\$	920,458	\$	925,499	\$	938,815	\$	917,319	\$	893,143	\$	916,347	\$	946,192	\$	1,013,619	\$	941,771	\$	1,121,945	\$	10,953,602	\$	11,053,645				
6.3	A	3000-3999		Benefits	\$	253,628	\$	1,431,670	\$	1,464,564	\$	1,403,293	\$	1,449,996	\$	1,462,122	\$	1,433,376	\$	1,472,746	\$	1,496,418	\$	1,591,107	\$	1,494,727	\$	1,756,812	\$	16,710,460	\$	16,908,681				
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,476,749	\$	3,476,749	\$	3,476,749				
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
1000-3999					TOTAL SALARIES & BENEFITS				\$	1,081,015	\$	5,341,673	\$	5,604,153	\$	5,485,603	\$	5,579,894	\$	5,533,004	\$	5,398,324	\$	5,523,455	\$	5,609,471	\$	6,107,412	\$	5,693,634	\$	10,056,797	\$	67,014,435	\$	67,549,234
OTHER EXPENDITURES																																				
7.1	A	4000-4999		Supplies	\$	610,892	\$	433,047	\$	468,277	\$	180,815	\$	74,378	\$	55,750	\$	63,017	\$	7,438	\$	151,124	\$	130,839	\$	360,061	\$	14,200	\$	2,549,837	\$	3,380,858				
7.2	A	5500-5599		Utilities	\$	219,020	\$	158,269	\$	(57,181)	\$	331,081	\$	71,471	\$	186,717	\$	239,781	\$	131,113	\$	191,805	\$	169,104	\$	149,877	\$	274,041	\$	2,065,099	\$	2,316,489				
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$	1,407,939	\$	373,786	\$	761,040	\$	475,114	\$	521,001	\$	542,485	\$	639,680	\$	643,418	\$	197,126	\$	641,841	\$	891,008	\$	939,895	\$	8,034,334	\$	7,885,027				
7.4	A	6000-6999		Capital	\$	-	\$	-	\$	-	\$	-	\$	12,474	\$	16,993	\$	24,329	\$	729	\$	3,453	\$	5,843	\$	9,857	\$	4,947	\$	78,624	\$	119,482				
7.5	O	7200-7299		Pass Through Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$	1,053	\$	1,053	\$	6,634	\$	1,053	\$	-	\$	-	\$	27,001	\$	65,159	\$	-	\$	7,363	\$	5,376	\$	321,471	\$	436,163	\$	584,386				
7.7	M	4000-7998		Other Expenditures (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
4000-7998					TOTAL OTHER EXPENDITURES				\$	2,238,904	\$	966,155	\$	1,178,771	\$	988,063	\$	679,324	\$	801,945	\$	993,808	\$	847,857	\$	543,508	\$	954,990	\$	1,416,180	\$	1,554,553	\$	13,164,058	\$	14,286,242
1000-7998					TOTAL EXPENDITURES				\$	3,319,918	\$	6,307,828	\$	6,782,924	\$	6,473,666	\$	6,259,218	\$	6,334,949	\$	6,392,132	\$	6,371,312	\$	6,152,980	\$	7,062,402	\$	7,109,814	\$	11,611,350	\$	80,178,493	\$	81,835,476

ASSETS				Beginning Bal																				Ending Balance								
8.1	NP	9111-9199		Other Cash Equivalents	\$	322,835	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(347,835)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(25,000)
8.2	NP	9200-9299		Receivables	\$	(1,681,648)	\$	-	\$	394,732	\$	177,353	\$	374,885	\$	200	\$	25,740	\$	21,473	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(687,266)
8.3	NP	9300-9319		Temporary Loans / Due From	\$	(2,111,751)	\$	-	\$	-	\$	288,952	\$	1,822,799	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0
8.4	NP	9320-9499		Other Assets	\$	(627,535)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(627,535)
9111-9499				TOTAL ASSETS (excluding cash 9110)	\$	(4,098,099)	\$	-	\$	394,732	\$	466,305	\$	2,197,683	\$	200	\$	25,740	\$	(326,362)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(1,339,801)
LIABILITIES & DEFERRED INFLOWS				Beginning Bal																				Ending Balance								
9.1	NP	9500-9599		Payables	\$	1,685,516	\$	(742,192)	\$	(63,898)	\$	(691,672)	\$	4,987	\$	(143,834)	\$	16,899	\$	174,100	\$	-	\$	-	\$	-	\$	-	\$	-	\$	239,905
9.2	NP	9650-9659		Unearned Revenue	\$	1,874,592	\$	-	\$	-	\$	(1,834,592)	\$	(40,000)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9.3	NP	9690-9699		Deferred Inflows of Resources	\$	605,218																									\$	605,218
9500-9699				TOTAL CURRENT LIABILITIES	\$	4,165,326	\$	(742,192)	\$	(63,898)	\$	(2,526,264)	\$	(35,013)	\$	(143,834)	\$	16,899	\$	174,100	\$	-	\$	-	\$	-	\$	-	\$	-	\$	845,123
OTHER ACTIVITY				Beginning Bal																				Ending Balance								
10.1	NP	9793		Audit Adjustments	\$	9,894	\$	(9,894)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.2	NP	9795		Other Restatements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.3	NP	7999		Expense Suspense			\$	12,274	\$	(766,661)	\$	749,072	\$	(507)	\$	(1,032)	\$	9,322	\$	(2,467)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0
10.4	NP	8999		Revenue Suspense			\$	281,240	\$	(316,262)	\$	26,056	\$	8,965	\$	288	\$	(226)	\$	(62)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0
10.5	NP	9910		Payroll Suspense			\$	199,738	\$	608,893	\$	27,327	\$	(19,882)	\$	14,026	\$	(1,371)	\$	(18,919)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	809,812
10.6	NP	Multiple		Treasury Reconciling Items																											\$	-
9111-9499				TOTAL OTHER ACTIVITY			\$	493,252	\$	(474,030)	\$	802,455	\$	(11,425)	\$	13,282	\$	7,725	\$	(21,448)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	809,812

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$	18,814,276	\$	14,209,102	\$	8,710,002	\$	6,246,499	\$	4,690,065	\$	17,950,728	\$	21,620,350	\$	17,268,094	\$	13,580,295	\$	23,672,124	\$	24,993,252	\$	18,717,553	\$	20,291,671
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BORROWING ACTIVITY				Beginning Bal													Ending Balance																	
11.1	M	9640		TRAN / TTF Principal Amounts		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.2	M	8660		TRAN / TTF Premium		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.3	M	5800		TRAN / TTF Issuance Cost & Interest		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.4	M	9135&9640		TRAN / TTF Repayment		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
11.5	M	9600-9619		Temporary Loans / Due To	\$	1,506,890	\$	-	\$	(545,972)	\$	-	\$	(960,919)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11.6	M	9629-9649		Other Liabilities (Excluding TRANs)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL BORROWING ACTIVITY					\$	1,506,890	\$	-	\$	(545,972)	\$	-	\$	(960,919)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$	1,574,118																													\$	1,574,118
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ENDING CASH BALANCE	9110	\$	20,321,166	\$	15,170,021	\$	10,216,892	\$	6,792,471	\$	6,196,955	\$	19,457,618	\$	23,127,241	\$	18,774,985	\$	15,087,186	\$	25,179,014	\$	26,500,143	\$	20,224,443	\$	20,224,443
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Business Services | Financial Accounting & Reporting

* One-Time Funding ELO Grant Resources 3216 and 3217 should be obligated by 9/30/2023. Resources 3218 and 3219 should be obligated by 9/30/2024.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status	
	Projected Year Totals	Projected Year Totals			
	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)			
Current Year (2024-25)	District Regular	3,622.27	3,622.28		
	Charter School	0.00	0.00		
	Total ADA	3,622.27	3,622.28	0.0%	Met
	1st Subsequent Year (2025-26)	District Regular	3,486.39	3,490.64	
Charter School		0.00	0.00		
Total ADA		3,486.39	3,490.64	.1%	Met
2nd Subsequent Year (2026-27)		District Regular	3,396.01	3,404.44	
	Charter School	0.00	0.00		
	Total ADA	3,396.01	3,404.44	.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	3,499.00	3,499.00		
Charter School	0.00	0.00		
Total Enrollment	3,499.00	3,499.00	0.0%	Met
1st Subsequent Year (2025-26)				
District Regular	3,429.00	3,429.00		
Charter School	0.00	0.00		
Total Enrollment	3,429.00	3,429.00	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	3,360.00	3,360.00		
Charter School	0.00	0.00		
Total Enrollment	3,360.00	3,360.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2021-22)			
	District Regular	3,649	3,895
	Charter School		
	Total ADA/Enrollment	3,649	3,895
Second Prior Year (2022-23)			
	District Regular	3,489	3,748
	Charter School		
	Total ADA/Enrollment	3,489	3,748
First Prior Year (2023-24)			
	District Regular	3,502	3,651
	Charter School	0	
	Total ADA/Enrollment	3,502	3,651
Historical Average Ratio:			94.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.7%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
	District Regular	3,391	3,499	
	Charter School	0	0	
	Total ADA/Enrollment	3,391	3,499	96.9%
1st Subsequent Year (2025-26)				
	District Regular	3,322	3,429	
	Charter School	0	0	
	Total ADA/Enrollment	3,322	3,429	96.9%
2nd Subsequent Year (2026-27)				
	District Regular	3,256	3,360	
	Charter School	0	0	
	Total ADA/Enrollment	3,256	3,360	96.9%

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

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

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

Explanation:
(required if NOT met)

2024-25 Projected P-2 ADA is based on ADA at P-1 Attendance Reporting. The District has seen an increase in attendance rates.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2024-25)	65,670,270.00	65,737,468.00	.1%	Met
1st Subsequent Year (2025-26)	68,162,105.00	68,265,923.00	.2%	Met
2nd Subsequent Year (2026-27)	70,798,901.00	70,905,884.00	.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2021-22)	41,649,225.76	50,133,077.15	83.1%
Second Prior Year (2022-23)	46,039,357.38	54,084,273.64	85.1%
First Prior Year (2023-24)	48,710,413.71	57,494,707.98	84.7%
	Historical Average Ratio:		84.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	3%	3%	3%
	81.3% to 87.3%	81.3% to 87.3%	81.3% to 87.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (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)	50,254,017.00	59,709,206.00	84.2%	Met
1st Subsequent Year (2025-26)	51,866,971.00	61,880,469.00	83.8%	Met
2nd Subsequent Year (2026-27)	53,633,243.00	63,921,653.00	83.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2024-25)	1,171,057.00	1,197,648.00	2.3%	No
1st Subsequent Year (2025-26)	1,049,441.00	1,076,032.00	2.5%	No
2nd Subsequent Year (2026-27)	1,049,441.00	1,076,032.00	2.5%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	7,053,811.00	6,945,148.00	-1.5%	No
1st Subsequent Year (2025-26)	7,063,494.00	6,958,252.00	-1.5%	No
2nd Subsequent Year (2026-27)	7,133,913.00	7,028,603.00	-1.5%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	5,303,182.00	5,665,238.00	6.8%	Yes
1st Subsequent Year (2025-26)	5,254,612.00	5,616,741.00	6.9%	Yes
2nd Subsequent Year (2026-27)	5,256,057.00	5,618,172.00	6.9%	Yes

Explanation:

(required if Yes)

Increase to interest revenue received based on year to date receipts.

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

Current Year (2024-25)	3,334,136.00	3,380,858.00	1.4%	No
1st Subsequent Year (2025-26)	3,046,896.00	3,193,564.00	4.8%	No
2nd Subsequent Year (2026-27)	2,921,574.00	2,965,918.00	1.5%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	9,796,925.00	10,201,516.00	4.1%	No
1st Subsequent Year (2025-26)	9,563,532.00	10,011,144.00	4.7%	No
2nd Subsequent Year (2026-27)	9,668,920.00	10,022,772.00	3.7%	No

Explanation:

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	13,528,050.00	13,808,034.00	2.1%	Met
1st Subsequent Year (2025-26)	13,367,547.00	13,651,025.00	2.1%	Met
2nd Subsequent Year (2026-27)	13,439,411.00	13,722,807.00	2.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	13,131,061.00	13,582,374.00	3.4%	Met
1st Subsequent Year (2025-26)	12,610,428.00	13,204,708.00	4.7%	Met
2nd Subsequent Year (2026-27)	12,590,494.00	12,988,690.00	3.2%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,234,473.08	2,231,346.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,231,346.00	

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

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

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

The district will ensure the minimum contribution will be made to RMA, and will review amounts at estimated actuals and adjust accordingly.

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)	5.2%	5.4%	5.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.8%	1.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	269,883.00	59,709,206.00	N/A	Met
1st Subsequent Year (2025-26)	374,352.00	61,880,469.00	N/A	Met
2nd Subsequent Year (2026-27)	271,158.00	63,921,653.00	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 MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	19,224,278.20	Met
1st Subsequent Year (2025-26)	18298002.0	Met
2nd Subsequent Year (2026-27)	18352237.0	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)	20,224,443.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,391	3,322	3,256
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	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)	81,835,476.00	82,849,126.00	84,580,358.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	81,835,476.00	82,849,126.00	84,580,358.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,455,064.28	2,485,473.78	2,537,410.74
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)	2,455,064.28	2,485,473.78	2,537,410.74

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,455,064.00	2,485,474.00	2,537,411.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,823,401.93	2,015,295.00	1,974,832.00
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)	(.08)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	4,278,465.85	4,500,769.00	4,512,243.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.23%	5.43%	5.33%
District's Reserve Standard (Section 10B, Line 7):	2,455,064.28	2,485,473.78	2,537,410.74
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(9,424,731.00)	(9,424,731.00)	0.0%	0.00	Met
1st Subsequent Year (2025-26)	(9,651,731.00)	(9,659,109.00)	.1%	7,378.00	Met
2nd Subsequent Year (2026-27)	(9,883,271.00)	(10,352,291.00)	4.7%	469,020.00	Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024-25
Capital Leases	1	General Fund Revenues	7438/7439	11,784
Certificates of Participation				
General Obligation Bonds	23	Measure MM, ad valorem taxes	7438/7439	130,070,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Special Tax Bond / CFD 95-1	12	Supplemental Tax	7438/7439	11,045,000
Special Tax Bond / CFD 99-1	25	Supplemental Tax	7438/7439	35,635,000
TOTAL:				176,761,784

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	65,582	11,784	0	0
Certificates of Participation				
General Obligation Bonds	8,823,019	6,418,869	7,399,063	7,257,469
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Special Tax Bond / CFD 95-1	1,112,750	553,290	735,000	775,000
Special Tax Bond / CFD 99-1	2,234,975	1,502,173	815,000	845,000

Total Annual Payments:	12,236,326	8,486,116	8,949,063	8,877,469
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(Required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:

(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

- 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)

First Interim (Form 01CSI, Item S7A)		Second Interim
10,379,832.00		10,379,832.00
1,874,776.00		1,874,776.00
8,505,056.00		8,505,056.00

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

Actuarial	Actuarial
Jun 30, 2024	Jun 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)

First Interim (Form 01CSI, Item S7A)		Second Interim
0.00		0.00
0.00		0.00
0.00		0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

290,575.00	290,575.00
290,575.00	290,575.00
290,575.00	290,575.00

- 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)

205,075.00	205,075.00
238,570.00	238,570.00
238,570.00	238,570.00

- d. Number of retirees receiving OPEB benefits

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

18	18
18	18
18	18

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B)

Second Interim

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

3

Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B)

Second Interim

a. Required contribution (funding) for self-insurance programs	
Current Year (2024-25)	0.00
1st Subsequent Year (2025-26)	0.00
2nd Subsequent Year (2026-27)	0.00

b. Amount contributed (funded) for self-insurance programs

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

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	263.0	259.3	249.3	244.8

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Feb 12, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 12, 2025

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

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,193,989

1,213,526

1,213,917

% change in salary schedule from prior year

3.3%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
3,770,000	3,900,000	3,900,000
83.1%	83.1%	83.1%
8.0%	8.0%	8.0%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
2.0%	2.0%	2.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	169.1	164.8	164.8	161.8

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 12, 2025

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

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2025

4. Period covered by the agreement:

Begin Date: Jul 01, 2024

End Date: Jun 30, 2025

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

491,779

541,735

553,396

% change in salary schedule from prior year

3.3%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,703,750	1,762,500	1,762,500
3.	Percent of H&W cost paid by employer	83.1%	83.1%	83.1%
4.	Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

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

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

No

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

If Yes, explain the nature of the new costs:

		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			
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Classified (Non-management) - Other

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

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

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

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

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

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	38.0	40.0	40.0	40.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

221,272	225,913	226,063
3.3%		

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

536,500

555,000

555,000

3. Percent of H&W cost paid by employer

83.1%

83.1%

83.1%

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

8.0%

8.0%

8.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes

Yes

Yes

2. Cost of step & column adjustments

--	--	--

3. Percent change in step and column over prior year

2.0%

2.0%

2.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

Yes

Yes

Yes

2. Total cost of other benefits

34,640

34,640

34,640

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

0.0%	0.0%	0.0%
------	------	------

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	<div>No</div>
A2.	Is the system of personnel position control independent from the payroll system?	<div>No</div>
A3.	Is enrollment decreasing in both the prior and current fiscal years?	<div>Yes</div>
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	<div>No</div>
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?	<div>Yes</div>
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7.	Is the district's financial system independent of the county office system?	<div>No</div>
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.)	<div>No</div>
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>No</div>

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
