



2024-25 SECOND INTERIM REPORT



Fiscal Services

5115 Dudley Blvd. | McClellan, CA 95652 | Sacramento County

www.TRUSD.net

Our Mission:

To Inspire Each Student to Extraordinary Achievement Every Day



Regular and Virtual School Board Meeting

03/11/2025 06:00 PM

Twin Rivers Unified School District
5115 Dudley Blvd., Bay A, McClellan Park, CA
95652

<https://bit.ly/TRUSDYouTube>

ITEM : M.1. PRESENT and APPROVE -Twin Rivers Unified School District 2024-2025 Second Interim Report and Positive Certification

Quick Summary / Abstract

School district governing boards are required to certify twice a year regarding their ability to meet their financial obligations for the remainder of the year and for the subsequent two fiscal years. There are three different certifications of financial condition: positive, qualified or negative certification. A positive certification indicates that, based upon current projections, the District will be able to meet its financial obligations for the current fiscal year or two subsequent fiscal years. The certification, along with accompanying documents, are referred to as the Interim Reports.

1. District Certification
2. Executive Summary and Internal Budget Documents for all Funds
3. Budget Reserves
4. Statement of Revenues, Expenditures and Changes in Fund Balance for all Funds
5. Cash Flow Projection
6. Average Daily Attendance Detail
7. Multiyear Projection Assumptions - General Fund
8. General Fund Multiyear Projections - 2025-26 and 2026-27
9. Other Funds Multiyear Projections - 2025-26 and 2026-27
10. Criteria and Standards Review

The Twin Rivers Unified School District 2024-2025 Second Interim Report and Positive Certification will be presented to the Board of Trustees for review and approval. The Superintendent recommends approval of the Twin Rivers Unified School District 2024-2025 Second Interim Report and Positive Certification. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916)566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916)566-1600 ext. 31203.

Rationale

The Twin Rivers Unified School District 2024-2025 Second Interim Report and Positive Certification will be presented to the Board of Trustees for review and approval. The Superintendent recommends approval of the Twin Rivers Unified School District 2024-25 Second Interim Report and Positive Certification. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916)566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916)566-1600 ext. 31203.

Supporting Documents

[TRUSD Second Interim Presentation_03.11.2025
2024-2025 Second Interim Report](#)

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

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:

2-26-25

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 11, 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: Kate Ingersoll

Telephone: 916-566-1702

Title: Exec. Director Fiscal Services

E-mail: Kate.Ingersoll@trusd.net

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2024-25 Second Interim EXECUTIVE SUMMARY

The District is required to file a Second Interim financial report reflecting an updated budget and actual data through January 31. The budget revision is designed to adjust for changes that have occurred or become final since the last budget revision (First Interim Budget). The Second Interim budget revision is then used as a starting point to project the subsequent two year budgets.

According to the guidelines and checklists mandated by the State, the District is certifying a "Positive" certification of its financial condition. A positive certification indicates that based upon current projections, the District will meet its financial obligations for the current and two subsequent fiscal years.

The General Fund expenditures are greater than the revenues by \$37.2 million (deficit spending). However, once the carryover expenditures of \$28.9 million are removed, the structural deficit is \$8.3 million. The District has enough of an ending fund balance to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources (\$60.6 million).

First Interim reflected a structural deficit in both projection years. The structural deficit has increased since First Interim; deficit of \$4.7 million in 2025-26 and \$1.4 million in 2026-27. The ending fund balance for economic uncertainties meets the state required 3% but does not meet the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources.

See multiyear projections for additional detail.

Legislative Analyst's Office (LAO) Fiscal Outlook for Education

On Thursday, February 13, 2025, the Legislative Analyst's Office (LAO) released its analysis of Governor Gavin Newsom's Proposition 98 spending proposal for the 2025-26 State Budget. The analysis identifies \$7.8 billion in newly available Proposition 98 resources across the 2024-25 and 2025-26 fiscal years and delineates how the Governor proposes to use most of the funding among different ongoing and one-time investments.

The LAO applauds the Governor's education spending approach for its reasonable mix of ongoing and one-time investments, helping to build a "cushion that would protect ongoing programs."

The key spending proposals include the following:

Ongoing		One-Time	
LCFF COLA (2.43%)	\$ 1,858	TK-12 Discretionary block grant	\$ 1,776
TK expansion	1,065	Literacy and math coaches	500
TK classroom ratios	746	Learning Recovery Emergency Block Grant	379
Expanded Learning Opportunities Program	435	LCFF deferral buydown	247
Categorical programs COLA (2.43%)	206	Teacher recruitment incentive grant	150
Universal meals	84	School kitchen infrastructure	150
Statewide System of Support	5	Teacher certification program	100
K-12 High Speed Network	4	Literacy screening	40
California College Guidance Initiative	3	TK language screener	10
Homeless education	2	Statewide System of Support	5
FCMAT	1	IEP Template	2
		Standards adoption	1
TOTALS	\$ 4,409		\$ 3,359

Reserve Cap Required

The school district reserve cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget and went through 2023-24. There is no required school district reserve cap for 2024-25.

One-Time Savings

One-time savings along with additional positions continue with the use of Block Grant funds. Loss of savings and positions to be shifted to unrestricted general funds equates to \$858 thousand in 2025-26, \$5.7 million in 2026-27, \$0 in 2027-28 and \$3.0 million in 2028-29. In addition to positions, there is \$5.3 million in services to be eliminated and/or shifted to unrestricted funds over the next few years.

General Fund – Budget Assumptions

BEGINNING FUND BALANCE

The beginning fund balance is \$188,382,087 with \$79.6 million unrestricted (of which \$2.5 million is one-time carryover for specific programs/purposes) and \$108.8 million restricted for categorical programs.

REVENUE ASSUMPTIONS

The *Local Control Funding Formula (LCFF)* consists of base (including add-ons), supplemental and concentration funds that primarily focus resources based on a school district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

The "additional concentration grant", the increase from 50% to 65% of concentration funds, is to be used to increase the number of staff providing direct services in high needs schools (unduplicated pupil percentage (UPP) 55% and greater) compared to other schools. The only school below the 55% UPP is Northlake TK-8.

LCFF Sources (major assumptions):

- Average Daily Attendance (ADA) "funded" and Actual are projected to be the same for this year. ADA is estimated at 20,795 (includes 60 ADA for SCOE classes).
 - Increase of 60 ADA from the First Interim.
- District Charter ADA does not have a declining enrollment calculation option and thus uses the current year's estimated P2 ADA of 2,140. This is a decrease of 13 ADA from First Interim.
- Attendance Yield is projected at 91.90%.
 - Much lower than the years before COVID:
 - ❖ 2018-19 attendance yield = 94.39%
- Estimated Unduplicated Pupil Percentage (3 year rolling average):
 - Twin Rivers – 91.18%
 - Creative Connections Arts Academy – 78.98%
 - Smythe Academy of Arts & Science – 93.97%
 - Westside Preparatory – 79.82%
- Add-ons for transportation, TK, and TIIBG = \$12,058,993
- Cost of Living Adjustment (COLA) = 1.07% (same as First Interim)
- Property taxes are estimated slightly above the prior year (not additional funding; the LCFF revenue is reduced by this amount).
- Education Protection Account (EPA) is estimated at \$54.8 million (not additional funding; the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

The combined LCFF sources is a net increase of \$771,434 and is made up of the following changes:

	Base	S/C	Total
TRUSD	\$641 thousand	\$285 thousand	\$926 thousand
CCAA	(\$74) thousand	(\$15) thousand	(\$89) thousand
Smythe	(\$75) thousand	(\$18) thousand	(\$93) thousand
WPCS	\$0 thousand	\$27 thousand	\$27 thousand
TOTAL	\$492 thousand	\$279 thousand	\$771 thousand

Federal Revenues increase \$560,195 mostly due to updated awards for Title I, Part A of \$475 thousand.

Other State Revenues increase \$7,880,598 mostly due to the updated award for ELOP of \$860 thousand and the new Certificated Wellness Coach award of \$6.8 million.

Other Local Revenues increase \$5,088,112 mainly due to \$2.4 million increase for Medi-Cal Billing, \$1.5 million increase for interest income and \$1 million increase for the Teacher Residency Implementation Grant.

Under *Other Financing Sources*, Contributions from unrestricted to restricted programs increase \$2.9 million; \$700 thousand RRMA and \$2.2 million Special Education.

EXPENDITURE ASSUMPTIONS

Certificated Salaries and Benefits reflect current position control. Certificated salaries increase \$2,328,021 and include the following major changes:

- Decrease of \$157,301 to restricted salaries:
 - ELOP and Title I variable pay increases - \$427 thousand

- Additional open position control savings – (\$568) thousand
- Various position control updates
- Increase of \$2,485,322 to unrestricted salaries:
 - TRUE grievance - \$1.6 million
 - Less to open position control savings - \$600 thousand
 - Teacher substitutes and stipends – \$208 thousand
 - Various Position control updates

Classified Salaries and Benefits reflect current position control. Classified salaries increase \$1,029,555 and include the following major changes:

- Increase of \$1,008,590 to restricted salaries:
 - ESSER III pay offsets to unrestricted (unrestricted updated at First Interim)
 - Various position control updates
- Increase of \$20,965 to unrestricted salaries:
 - Various position control updates

Employee Benefits increase \$619,316 to coincide with salary increases listed above.

Books and Supplies increase \$2,085,493. Of that amount, \$1.9 million is an increase to restricted programs mainly due to \$1.8 million of new Medi-Cal Billing revenue being budgeted. The unrestricted programs increase of \$187 thousand is mainly due to various one-time department increases.

Services and Other Operating increase \$7,565,217. The restricted programs increase \$4.8 million mostly due to service agreements for special education of \$2.4 million, \$1 million for the increased revenue for the Teacher Residency Implementation Grant, \$726 thousand RRMA, \$416 thousand Medi-Cal Billing, and \$310 thousand Equity Multiplier. The unrestricted increase of \$2.7 million is mainly for service agreements for transportation of \$776 thousand, health services of \$600 thousand, independent charter review of \$304 thousand, Human Resources department of \$161 thousand along with \$200 thousand for legal fees, and \$100 thousand for utilities.

Capital Outlay decrease is \$540,373. The restricted programs decrease \$264 thousand; net decrease of ESSER III for HVAC and increases for KIT program equipment. The unrestricted decrease of \$276 thousand is mainly for transportation shifting funds to service agreements.

Additionally, many transfers between object codes are budgeted but they have a zero effect to the ending fund balance.

ENDING FUND BALANCE

Twin Rivers' Board policy is "to protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least two months of general fund payroll expenditures (\$42 million), or 10 percent of general fund expenditures and other financing uses (\$60.6 million)."

The ending fund balance of \$151,167,418 is reported within the following classifications:

- Nonspendable - \$1,977,817
- Restricted – \$82,401,900
- Committed - \$20,660,502
 - \$4,000,000 – Board Resolution for technology

- 10,000,000 – Board Resolution for HVAC
- \$6,660,502 – Board Resolution for Employee Recruitment and Retention
- Assigned – \$41,754
- Unassigned -
 - \$46,085,445 Reserve for Economic Uncertainty (7.6% of total expenditures)
 - \$0 Unappropriated

Other Funds – Budget Assumptions

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Associated Student Body (ASB) revenues and expenditures are the same as the First Interim budget.

The projected ending fund balance is \$570,494 and restricted for the associated student body (ASB).

ADULT EDUCATION FUND

Federal Revenues decrease \$11,592 to reflect revised grant awards from Sacramento Employment and Training Agency (SETA) for the Refugee grants.

State Revenues remain the same as the First Interim budget.

Other Local Revenues remain the same as the First Interim budget.

Salaries and Benefits decrease \$104,704; reflects current position control along with a reduction to certificated and classified pay of additional hours within the Refugee and WIOA programs.

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the instructional programs as well as instructional technology fees, rent for the facilities and indirect costs for the Adult Education programs. Supplies increase \$6,5354 mainly due to the projected cost of computers and supplies. Services and Other operating expenses increase \$43,984 to cover contracted service agreement costs for instructional services.

The projected ending fund balance is \$957,912 and restricted for the adult education program.

CHILD DEVELOPMENT FUND

Federal Revenues increase \$6,710 to reflect recently revised grant letters of one-time funds.

State Revenues increase \$396,975 primarily for one-time stipend funds.

Other Local Revenues reflect an increase of \$203 for miscellaneous fees.

Salaries and Benefits decrease \$82,933; reflects current position control along with a reduction to benefits for open position control savings.

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the program and are increased to reflect the grant award carryover funds. Supplies decrease \$8,726 for purchases of instructional supplies. Services and Other operating expenses increase \$221,291 to cover contracted service agreement costs at each CSPP preschool site.

The ending fund balance is \$4,173,523 and restricted for expenditures associated with the State preschool programs.

CAFETERIA FUND

Revenues increase \$209,357 to reflect updated projected reimbursements from the National School Breakfast and Lunch, Supper Meal and Summer School programs.

Salaries and Benefits decrease \$47,969; reflects current position control along with an increase of extra hours to address evolving program demands.

Supplies decrease \$99,729 primarily for updated food cost estimates for the year.

Services and Other Operating expenditures decrease \$41,493 primarily for transfers of direct costs to the general fund.

Capital Outlay expenditures remain the same as the First Interim budget.

Other Outgo indirect cost rate is calculated using the approved CDE rate of 4.61% and excludes food and capital outlay costs per CDE requirements.

The ending fund balance is \$14,020,341 and is for nonspendable inventory and restricted for the use of nutritional service programs.

DEFERRED MAINTENANCE FUND

Revenues remain the same as the First Interim budget.

Expenditures increase \$1,226,167 to adjust current maintenance project plans using the ending fund balance funds.

All funds are budgeted to be spent and thus there is no ending fund balance. Projects not completed by the end of the year will be in the ending fund balance at year-end and budgeted in the following year by the First Interim budget.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

Revenues remain the same as the First Interim budget. There are no expenditures.

The ending fund balance is \$7,335,457 and is assigned for future postemployment benefits.

BUILDING FUND

Revenues remain the same as the First Interim budget.

Expenditures remain the same as the First Interim budget.

The ending fund balance is \$17,748 and is assigned for bond administrative fees.

CAPITAL FACILITIES - DEVELOPER FEE FUND

Revenues increase \$531,981 for updated developer fee estimates for the year.

Expenditures remain the same as the First Interim budget.

The ending fund balance is \$4,371,444 and is restricted for capital facility projects.

COUNTY SCHOOL FACILITIES FUND

Revenues remain the same as the First Interim budget.

Expenditures remain the same as the First Interim budget.

All funds are budgeted to be spent thus there is no ending fund balance.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Other Local Revenue reflects an increase of \$76,780.

Expenditures increase \$369,093 (with a combination use of carryover funds and new revenue) for Board approved facility projects.

The ending fund balance is \$11,144,038 and restricted for future board approved capital facility projects.

**Twin Rivers Unified School District
Fiscal Services**

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE**

**First Interim Budget
2024-25**

**Second Interim Budget
2024-25**

Revenues:	Unrestricted	Restricted	Total Fund
LCFF	\$ 371,914,391	\$ 1,700,000	\$ 373,614,391
Federal	-	43,474,788	43,474,788
State	9,311,061	102,147,789	111,458,850
Local	15,304,917	9,941,968	25,246,885
Transfers from Other Funds	370,500	-	370,500
Contributions	(57,929,080)	57,929,080	-
Total Revenue:	\$ 338,971,789	\$ 215,193,625	\$ 554,165,414
Expenditures:			
Certificated Salaries	\$ 132,507,793	\$ 53,841,136	\$ 186,348,929
Classified Salaries	50,276,441	21,426,392	71,702,833
Employee Benefits	70,805,035	43,807,051	114,612,086
Books and Supplies	17,037,402	27,255,910	44,293,312
Operations and Services	30,376,998	74,802,418	105,179,416
Capital Outlay and Equipment	2,615,477	17,812,296	20,427,773
Other Outgo	922,122	2,759,923	3,682,045
Indirect Costs	(7,979,682)	6,571,612	(1,408,070)
Transfers to Other Funds	47,775,654	-	47,775,654
Total Expenditures:	\$ 344,337,240	\$ 248,276,738	\$ 592,613,978
Net Increase/(Decrease) in Fund Balance:	\$ (5,365,451)	\$ (33,083,113)	\$ (38,448,564)
Beginning Fund Balance:			
Restricted and Designated Carryovers	\$ 79,600,888	\$ 108,781,200	\$ 188,382,088
Ending Fund Balance Before Reserves:	\$ 74,235,437	\$ 75,698,087	\$ 149,933,524
Components of Ending Fund Balance:			
Nonspendable	\$ 1,977,817	\$ -	\$ 1,977,817
Restricted	-	75,698,087	75,698,087
Committed	20,660,502	-	20,660,502
Assigned	41,754	-	41,754
Unassigned - Economic Uncertainties	51,555,363	-	51,555,363
Unassigned (Available) Balance	\$ -	\$ -	\$ -

Unrestricted	Restricted	Total Fund
\$ 372,685,825	\$ 1,700,000	\$ 374,385,825
-	44,034,983	44,034,983
9,682,678	109,656,770	119,339,448
16,884,193	13,450,804	30,334,997
370,500	-	370,500
(60,860,916)	60,860,916	-
\$ 338,762,280	\$ 229,703,473	\$ 568,465,753
\$ 134,993,115	\$ 53,683,835	\$ 188,676,950
50,297,406	22,434,982	72,732,388
71,154,726	44,076,676	115,231,402
17,224,385	29,154,420	46,378,805
33,102,200	79,642,433	112,744,633
2,339,183	17,548,217	19,887,400
922,122	2,759,923	3,682,045
(8,211,142)	6,782,288	(1,428,854)
47,775,654	-	47,775,654
\$ 349,597,649	\$ 256,082,774	\$ 605,680,423
\$ (10,835,369)	\$ (26,379,301)	\$ (37,214,670)
\$ 79,600,888	\$ 108,781,200	\$ 188,382,088
\$ 68,765,518	\$ 82,401,900	\$ 151,167,418
\$ 1,977,817	\$ -	\$ 1,977,817
-	82,401,900	82,401,900
20,660,502	-	20,660,502
41,754	-	41,754
46,085,445	-	46,085,445
\$ -	\$ -	\$ -

Twin Rivers Unified School District
Fiscal Services

OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
Second Interim Budget
2024-25

	STUDENT ACTIVITY SPECIAL REVENUE	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST- EMPLOYMENT BENEFITS
Revenues	\$ 1,050,000	\$ 5,851,815	\$ 14,159,377	\$ 28,638,601	\$ 200,000
Expenditures	\$ 1,050,000	\$ 6,744,983	\$ 13,655,989	\$ 30,332,954	\$ -
Net Inc/(Dec) in Fund Balance	\$ -	\$ (893,168)	\$ 503,388	\$ (1,694,353)	\$ 200,000
Beginning Fund Balance	\$ 570,494	\$ 1,851,080	\$ 3,670,135	\$ 15,991,765	\$ 7,135,457
Ending Fund Balance	\$ 570,494	\$ 957,912	\$ 4,173,523	\$ 14,297,412	\$ 7,335,457
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ 277,071	\$ -
Restricted	\$ 570,494	\$ 838,846	\$ 4,173,523	\$ 14,020,341	\$ -
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ 119,066	\$ -	\$ -	\$ 7,335,457
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

	DEFERRED MAINTENANCE	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY
Revenues	\$ 11,825,000	\$ 500	\$ (1,990,645)	\$ 2,665,537	\$ 37,784,850
Expenditures	\$ 15,949,693	\$ 56,019,028	\$ 20,188,224	\$ 18,961,012	\$ 117,760,549
Net Inc/(Dec) in Fund Balance	\$ (4,124,693)	\$ (56,018,528)	\$ (22,178,869)	\$ (16,295,475)	\$ (79,975,699)
Beginning Fund Balance	\$ 4,124,693	\$ 56,036,276	\$ 26,550,313	\$ 16,295,475	\$ 91,119,737
Ending Fund Balance	\$ -	\$ 17,748	\$ 4,371,444	\$ -	\$ 11,144,038
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ 4,371,444	\$ -	\$ 11,083,216
Assigned	\$ -	\$ 17,748	\$ -	\$ -	\$ 60,822
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

2024-25 Second Interim Budget Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2024-25	2025-26	2026-27
Total General Fund Exp. & Other Uses (Fund 01)		\$ 605,680,423	\$ 579,267,064	\$ 579,940,738
Minimum Reserve requirement	3%	\$ 18,170,413	\$ 17,378,012	\$ 17,398,222
General Fund Ending Fund Balance (Fund 01)		\$ 151,167,417	\$ 125,057,413	\$ 115,596,923
Special Reserve Fund Ending Fund Balance (Fund 17)		\$ -	\$ -	\$ -
Total Ending Fund Balances		\$ 151,167,417	\$ 125,057,413	\$ 115,596,923
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 1,977,817	\$ 1,977,817	\$ 1,977,817
Restricted		\$ 82,401,900	\$ 60,966,206	\$ 52,870,824
Committed		\$ 20,660,502	\$ 20,660,502	\$ 20,660,502
Assigned		\$ 41,754	\$ 41,754	\$ 41,754
Reserve for economic uncertainties		\$ 46,085,444	\$ 41,411,134	\$ 40,046,026
Unassigned/Unappropriated		\$ -	\$ -	\$ -
Subtotal Assigned & Unassigned/Unappropriated		\$ 46,127,198	\$ 41,452,888	\$ 40,087,780
Total Components of ending balance		\$ 151,167,417	\$ 125,057,413	\$ 115,596,923
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement		\$ 27,956,785	\$ 24,074,876	\$ 22,689,558

Statement of Reasons				
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:				
Fund	Descriptions	2024-25 Amount	2025-26 Amount	2026-27 Amount
01	Assigned - SMAA program carryover funds	\$ 41,754	\$ 41,754	\$ 41,754
01	Board Policy - Fund Balance reserve of two months of general fund payroll expenditures (\$42 million) or 10% of general fund expenditures	\$ 27,915,031	\$ 24,033,122	\$ 22,647,804
Total of Substantiated Needs		\$ 27,956,785	\$ 24,074,876	\$ 22,689,558
Remaining Unsubstantiated Balance		\$ -	\$ -	\$ -

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

34 76505 0000000
Form 011
F826JG8FAS(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	368,180,204.00	371,914,391.00	207,407,667.93	372,685,825.00	771,434.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,753,223.00	9,311,061.00	4,877,215.99	9,682,678.00	371,617.00	4.0%
4) Other Local Revenue		8600-8799	13,521,268.00	15,304,917.00	7,201,311.90	16,884,193.00	1,579,276.00	10.3%
5) TOTAL, REVENUES			391,454,695.00	396,530,369.00	219,486,195.82	399,252,696.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	131,836,571.00	132,507,793.00	70,260,342.38	134,993,115.00	(2,485,322.00)	-1.9%
2) Classified Salaries		2000-2999	50,813,225.00	50,276,441.00	28,368,285.92	50,297,406.00	(20,965.00)	0.0%
3) Employee Benefits		3000-3999	71,734,616.00	70,805,035.00	37,010,284.71	71,154,726.00	(349,691.00)	-0.5%
4) Books and Supplies		4000-4999	14,031,092.00	17,037,402.00	5,013,044.64	17,224,385.00	(186,983.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	28,843,220.00	30,376,998.00	17,075,395.33	33,102,200.00	(2,725,202.00)	-9.0%
6) Capital Outlay		6000-6999	1,867,056.00	2,615,477.00	1,291,363.67	2,339,183.00	276,294.00	10.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	922,122.00	922,122.00	345,864.50	922,122.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,187,095.00)	(7,979,682.00)	(2,713,549.83)	(8,211,142.00)	231,460.00	-2.9%
9) TOTAL, EXPENDITURES			292,860,807.00	296,561,586.00	156,651,031.32	301,821,995.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,593,888.00	99,968,783.00	62,835,164.50	97,430,701.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	320,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
b) Transfers Out		7600-7629	53,275,000.00	47,775,654.00	0.00	47,775,654.00	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	(50,998,182.00)	(57,929,080.00)	2,063.75	(60,860,916.00)	(2,931,836.00)	5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(103,952,682.00)	(105,334,234.00)	372,563.75	(108,266,070.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,358,794.00)	(5,365,451.00)	63,207,728.25	(10,835,369.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,600,887.53	79,600,887.53		79,600,887.53	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)			79,600,887.53	79,600,887.53		79,600,887.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,600,887.53	79,600,887.53		79,600,887.53		
2) Ending Balance, June 30 (E + F1e)			74,242,093.53	74,235,436.53		68,765,518.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	180,000.00	180,000.00		180,000.00		
Stores		9712	1,797,817.19	1,797,817.19		1,797,817.19		
Prepaid Items		9713	19,908.13	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,660,502.00	20,660,502.00		20,660,502.00		
Board Resolution for Technology	0000	9760	4,000,000.00					
Board Resolution for HVAC	0000	9760	10,000,000.00					
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00					
Board Resolution for Technology	0000	9760		4,000,000.00				
Board Resolution for HVAC	0000	9760		10,000,000.00				
Board Resolution for Employee Recruitment	0000	9760		6,660,502.00				
Board Resolution for Technology	0000	9760				4,000,000.00		
Board Resolution for HVAC	0000	9760				10,000,000.00		
Board Resolution for Employee Recruitment	0000	9760				6,660,502.00		
d) Assigned								
Other Assignments		9780	2,547,642.48	41,754.00		41,754.00		
Site Base Allocation C/O	0000	9780	223,224.00					
Athletics C/O	0000	9780	861.73					
Police Supplemental C/O	0000	9780	41,671.88					
Instructional Technolgy E-RATE C/O	0000	9780	1,611.00					
Facilities/Rental Fee C/O	0000	9780	1,149.87					
Instructional Materials C/O	0000	9780	1,422,208.79					
JPA C/O	0000	9780	4,631.42					
Lost Library Books C/O	0000	9780	17,618.09					
LCFF Concentration - EL Focus C/O	0000	9780	11,000.00					
LCFF Supplemental/Concentration C/O	0000	9780	354,617.61					
LCFF Supplemental C/O	0000	9780	46,695.85					
LCFF Supplemental - Charters C/O	0000	9780	422,352.24					
SMAA	0000	9780		41,754.00				
SMAA	0000	9780				41,754.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	49,036,223.73	51,555,363.34		46,085,445.34		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	243,424,058.00	273,997,405.00	152,025,070.00	270,548,428.00	(3,448,977.00)	-1.3%
Education Protection Account State Aid - Current Year		8012	81,246,676.00	54,732,719.00	24,066,425.00	54,847,614.00	114,895.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	3,366,866.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	147,332.14	300,000.00	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	45,800,000.00	45,800,000.00	23,924,972.25	46,450,000.00	650,000.00	1.4%
Unsecured Roll Taxes		8042	1,500,000.00	1,500,000.00	1,604,133.53	2,000,000.00	500,000.00	33.3%
Prior Years' Taxes		8043	800,000.00	800,000.00	781,376.57	800,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8044	1,600,000.00	1,600,000.00	512,834.32	2,400,000.00	800,000.00	50.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,000,000.00	15,000,000.00	10,809,754.67	15,000,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,000,000.00	3,000,000.00	2,531,252.16	4,450,000.00	1,450,000.00	48.3%
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	3,992.92	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			392,670,734.00	396,730,124.00	219,774,009.56	396,796,042.00	65,918.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(24,490,530.00)	(24,815,733.00)	(12,366,341.63)	(24,110,217.00)	705,516.00	-2.8%
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			368,180,204.00	371,914,391.00	207,407,667.93	372,685,825.00	771,434.00	0.2%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,240,499.00	1,024,778.00	1,024,778.00	1,024,778.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,109,232.00	4,441,705.00	1,542,158.05	4,441,705.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,403,492.00	3,844,578.00	2,310,279.94	4,216,195.00	371,617.00	9.7%
TOTAL, OTHER STATE REVENUE			9,753,223.00	9,311,061.00	4,877,215.99	9,682,678.00	371,617.00	4.0%
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	0.00	0.00	9,410.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,000.00	95,000.00	84,556.70	95,000.00	0.00	0.0%
Interest		8660	6,000,000.00	7,000,000.00	1,714,939.53	8,500,000.00	1,500,000.00	21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	216,500.00	216,500.00	138,052.62	423,000.00	206,500.00	95.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	665,500.00	1,449,149.00	1,432,386.29	1,539,600.00	90,451.00	6.2%
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	6,544,268.00	6,544,268.00	3,821,966.76	6,326,593.00	(217,675.00)	-3.3%
TOTAL, OTHER LOCAL REVENUE			13,521,268.00	15,304,917.00	7,201,311.90	16,884,193.00	1,579,276.00	10.3%
TOTAL, REVENUES			391,454,695.00	396,530,369.00	219,486,195.82	399,252,696.00	2,722,327.00	0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	102,613,300.00	103,307,909.00	53,729,521.41	104,131,269.00	(823,360.00)	-0.8%
Certificated Pupil Support Salaries		1200	9,442,442.00	9,490,096.00	5,130,857.19	11,083,043.00	(1,592,947.00)	-16.8%
Certificated Supervisors' and Administrators' Salaries		1300	18,584,230.00	18,539,485.00	10,803,841.91	18,607,849.00	(68,364.00)	-0.4%
Other Certificated Salaries		1900	1,196,599.00	1,170,303.00	596,121.87	1,170,954.00	(651.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			131,836,571.00	132,507,793.00	70,260,342.38	134,993,115.00	(2,485,322.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,292,599.00	2,097,206.00	1,084,448.00	2,038,669.00	58,537.00	2.8%
Classified Support Salaries		2200	19,906,605.00	19,950,201.00	11,578,706.97	19,959,477.00	(9,276.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,276,131.00	6,990,880.00	3,820,148.45	6,970,434.00	20,446.00	0.3%
Clerical, Technical and Office Salaries		2400	18,949,989.00	18,948,133.00	10,765,805.07	19,034,850.00	(86,717.00)	-0.5%
Other Classified Salaries		2900	2,387,901.00	2,290,021.00	1,119,177.43	2,293,976.00	(3,955.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			50,813,225.00	50,276,441.00	28,368,285.92	50,297,406.00	(20,965.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,735,135.00	23,991,882.00	12,707,063.81	23,807,038.00	184,844.00	0.8%
PERS		3201-3202	14,051,793.00	14,226,322.00	7,595,604.40	14,443,249.00	(216,927.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	5,751,287.00	5,791,315.00	3,040,470.79	5,877,379.00	(86,064.00)	-1.5%
Health and Welfare Benefits		3401-3402	23,564,973.00	23,317,347.00	11,654,794.24	23,380,232.00	(62,885.00)	-0.3%
Unemployment Insurance		3501-3502	112,192.00	113,189.00	62,939.90	113,958.00	(769.00)	-0.7%
Workers' Compensation		3601-3602	2,761,857.00	3,069,969.00	1,685,138.91	3,090,450.00	(20,481.00)	-0.7%
OPEB, Allocated		3701-3702	1,200,000.00	1,278,000.00	235,944.04	1,278,000.00	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	557,379.00	(982,989.00)	28,328.62	(835,580.00)	(147,409.00)	15.0%
TOTAL, EMPLOYEE BENEFITS			71,734,616.00	70,805,035.00	37,010,284.71	71,154,726.00	(349,691.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,996,835.00	3,399,104.00	541,928.83	3,394,827.00	4,277.00	0.1%
Books and Other Reference Materials		4200	217,065.00	229,079.00	224,769.36	229,079.00	0.00	0.0%
Materials and Supplies		4300	7,174,199.00	12,094,297.00	3,702,839.69	12,241,672.00	(147,375.00)	-1.2%
Noncapitalized Equipment		4400	4,642,993.00	1,314,922.00	543,506.76	1,358,807.00	(43,885.00)	-3.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,031,092.00	17,037,402.00	5,013,044.64	17,224,385.00	(186,983.00)	-1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	370,315.00	1,197,397.00	689,027.25	1,819,740.00	(622,343.00)	-52.0%
Travel and Conferences		5200	532,954.00	571,424.00	209,025.41	541,425.00	29,999.00	5.2%
Dues and Memberships		5300	111,076.00	115,411.00	139,465.25	113,911.00	1,500.00	1.3%
Insurance		5400-5450	3,858,490.00	3,787,480.00	1,670,578.93	3,787,480.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,505,500.00	8,314,737.00	3,939,574.24	8,244,424.00	70,313.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,668,049.00	1,737,511.00	973,383.12	1,944,155.00	(206,644.00)	-11.9%
Transfers of Direct Costs		5710	(189,850.00)	(285,427.00)	(178,781.10)	(367,511.00)	82,084.00	-28.8%
Transfers of Direct Costs - Interfund		5750	(372,760.00)	(372,760.00)	(103,881.68)	(292,760.00)	(80,000.00)	21.5%
Professional/Consulting Services and Operating Expenditures		5800	13,293,662.00	14,189,493.00	9,034,225.01	16,087,756.00	(1,898,263.00)	-13.4%
Communications		5900	1,065,784.00	1,121,732.00	702,778.90	1,223,580.00	(101,848.00)	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,843,220.00	30,376,998.00	17,075,395.33	33,102,200.00	(2,725,202.00)	-9.0%
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	82,326.00	236,765.00	211,867.67	283,508.00	(46,743.00)	-19.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,784,730.00	2,353,782.00	498,001.55	2,030,745.00	323,037.00	13.7%
Equipment Replacement		6500	0.00	24,930.00	581,494.45	24,930.00	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			1,867,056.00	2,615,477.00	1,291,363.67	2,339,183.00	276,294.00	10.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	922,122.00	922,122.00	345,864.50	922,122.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			922,122.00	922,122.00	345,864.50	922,122.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,809,457.00)	(6,571,612.00)	(2,060,317.79)	(6,782,288.00)	210,676.00	-3.2%
Transfers of Indirect Costs - Interfund		7350	(1,377,638.00)	(1,408,070.00)	(653,232.04)	(1,428,854.00)	20,784.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,187,095.00)	(7,979,682.00)	(2,713,549.83)	(8,211,142.00)	231,460.00	-2.9%
TOTAL, EXPENDITURES			292,860,807.00	296,561,586.00	156,651,031.32	301,821,995.00	(5,260,409.00)	-1.8%
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	320,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			320,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	654.00	0.00	654.00	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	53,275,000.00	47,775,000.00	0.00	47,775,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			53,275,000.00	47,775,654.00	0.00	47,775,654.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(50,998,182.00)	(57,929,080.00)	2,063.75	(60,860,916.00)	(2,931,836.00)	5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,998,182.00)	(57,929,080.00)	2,063.75	(60,860,916.00)	(2,931,836.00)	5.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(103,952,682.00)	(105,334,234.00)	372,563.75	(108,266,070.00)	(2,931,836.00)	2.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,349,654.00	43,474,788.00	27,748,939.23	44,034,983.00	560,195.00	1.3%
3) Other State Revenue		8300-8599	91,059,901.00	102,147,789.00	44,942,090.11	109,656,770.00	7,508,981.00	7.4%
4) Other Local Revenue		8600-8799	800,108.00	9,941,968.00	4,492,007.47	13,450,804.00	3,508,836.00	35.3%
5) TOTAL, REVENUES			128,909,663.00	157,264,545.00	77,183,036.81	168,842,557.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	51,719,805.00	53,841,136.00	30,495,606.54	53,683,835.00	157,301.00	0.3%
2) Classified Salaries		2000-2999	20,726,773.00	21,426,392.00	12,083,411.52	22,434,982.00	(1,008,590.00)	-4.7%
3) Employee Benefits		3000-3999	41,907,366.00	43,807,051.00	12,774,292.40	44,076,676.00	(269,625.00)	-0.6%
4) Books and Supplies		4000-4999	13,709,129.00	27,255,910.00	7,236,582.88	29,154,420.00	(1,898,510.00)	-7.0%
5) Services and Other Operating Expenditures		5000-5999	55,299,972.00	74,802,418.00	34,099,514.72	79,642,433.00	(4,840,015.00)	-6.5%
6) Capital Outlay		6000-6999	6,034,000.00	17,812,296.00	12,130,203.89	17,548,217.00	264,079.00	1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,759,923.00	2,759,923.00	137,355.50	2,759,923.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,809,457.00	6,571,612.00	2,060,317.79	6,782,288.00	(210,676.00)	-3.2%
9) TOTAL, EXPENDITURES			197,966,425.00	248,276,738.00	111,017,285.24	256,082,774.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,056,762.00)	(91,012,193.00)	(33,834,248.43)	(87,240,217.00)		
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	50,998,182.00	57,929,080.00	(2,063.75)	60,860,916.00	2,931,836.00	5.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,998,182.00	57,929,080.00	(2,063.75)	60,860,916.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,058,580.00)	(33,083,113.00)	(33,836,312.18)	(26,379,301.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,781,199.54	108,781,199.54		108,781,199.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,781,199.54	108,781,199.54		108,781,199.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,781,199.54	108,781,199.54		108,781,199.54		
2) Ending Balance, June 30 (E + F1e)			90,722,619.54	75,698,086.54		82,401,898.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	91,031,653.00	75,698,088.02		82,401,900.02		
c) Committed								
Stabilization Arrangements		9750	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 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	(309,033.46)	(1.48)		(1.48)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,700,000.00	1,700,000.00	0.00	1,700,000.00	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	7,822,862.00	7,829,008.00	0.00	7,829,008.00	0.00	0.0%
Special Education Discretionary Grants		8182	629,208.00	701,456.00	7,760.48	701,456.00	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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	16,627,805.00	18,030,028.00	14,989,224.00	18,505,080.00	475,052.00	2.6%
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	1,596,550.00	1,627,176.00	1,052,883.67	1,657,309.00	30,133.00	1.9%
Title III, Immigrant Student Program	4201	8290	0.00	415,373.00	121,829.00	415,373.00	0.00	0.0%
Title III, English Learner Program	4203	8290	1,046,454.00	1,295,844.00	373,346.00	1,295,844.00	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	2,345,595.00	2,816,784.00	927,447.00	2,871,794.00	55,010.00	2.0%
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	5,281,180.00	10,759,119.00	10,276,449.08	10,759,119.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,349,654.00	43,474,788.00	27,748,939.23	44,034,983.00	560,195.00	1.3%
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	28,623,024.00	28,623,024.00	16,878,670.00	28,623,024.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	98,911.00	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	1,671,552.00	1,906,910.00	143,807.92	1,906,910.00	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	5,099,961.00	5,584,236.00	30,000.38	5,584,236.00	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	667,404.00	695,401.00	641,053.96	695,401.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	223,004.00	224,443.00	98,049.35	224,443.00	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	54,774,956.00	65,113,775.00	27,051,597.50	72,622,756.00	7,508,981.00	11.5%
TOTAL, OTHER STATE REVENUE			91,059,901.00	102,147,789.00	44,942,090.11	109,656,770.00	7,508,981.00	7.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	800,108.00	9,941,968.00	4,492,007.47	13,450,804.00	3,508,836.00	35.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			800,108.00	9,941,968.00	4,492,007.47	13,450,804.00	3,508,836.00	35.3%
TOTAL, REVENUES			128,909,663.00	157,264,545.00	77,183,036.81	168,842,557.00	11,578,012.00	7.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,092,802.00	40,357,585.00	23,775,182.59	40,330,878.00	26,707.00	0.1%
Certificated Pupil Support Salaries		1200	8,723,885.00	9,464,582.00	4,568,272.74	9,313,141.00	151,441.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,617,194.00	1,525,857.00	852,079.08	1,498,906.00	26,951.00	1.8%
Other Certificated Salaries		1900	2,285,924.00	2,493,112.00	1,300,072.13	2,540,910.00	(47,798.00)	-1.9%
TOTAL, CERTIFICATED SALARIES			51,719,805.00	53,841,136.00	30,495,606.54	53,683,835.00	157,301.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,284,312.00	10,597,322.00	5,426,422.10	10,856,091.00	(258,769.00)	-2.4%
Classified Support Salaries		2200	4,695,272.00	4,733,715.00	3,122,767.99	5,408,449.00	(674,734.00)	-14.3%
Classified Supervisors' and Administrators' Salaries		2300	679,304.00	854,114.00	671,490.38	861,082.00	(6,968.00)	-0.8%
Clerical, Technical and Office Salaries		2400	2,742,509.00	2,877,094.00	1,588,086.36	2,848,789.00	28,305.00	1.0%
Other Classified Salaries		2900	2,325,376.00	2,364,147.00	1,274,644.69	2,460,571.00	(96,424.00)	-4.1%
TOTAL, CLASSIFIED SALARIES			20,726,773.00	21,426,392.00	12,083,411.52	22,434,982.00	(1,008,590.00)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,546,380.00	25,167,369.00	5,385,209.63	25,112,665.00	54,704.00	0.2%
PERS		3201-3202	6,413,025.00	6,699,664.00	3,312,514.97	7,065,324.00	(365,660.00)	-5.5%
OASDI/Medicare/Alternative		3301-3302	2,580,751.00	2,703,655.00	(1,636,641.43)	2,820,095.00	(116,440.00)	-4.3%
Health and Welfare Benefits		3401-3402	8,860,505.00	10,429,898.00	4,956,374.78	10,505,295.00	(75,397.00)	-0.7%
Unemployment Insurance		3501-3502	37,695.00	39,679.00	21,346.29	40,369.00	(690.00)	-1.7%
Workers' Compensation		3601-3602	1,152,365.00	1,322,111.00	727,591.60	1,349,023.00	(26,912.00)	-2.0%
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	(1,683,355.00)	(2,555,325.00)	7,896.56	(2,816,095.00)	260,770.00	-10.2%
TOTAL, EMPLOYEE BENEFITS			41,907,366.00	43,807,051.00	12,774,292.40	44,076,676.00	(269,625.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,671,752.00	5,143,925.00	1,993,273.97	5,143,925.00	0.00	0.0%
Books and Other Reference Materials		4200	176,283.00	174,008.00	81,898.60	175,468.00	(1,460.00)	-0.8%
Materials and Supplies		4300	9,456,338.00	15,438,771.00	3,464,094.17	17,872,355.00	(2,433,584.00)	-15.8%
Noncapitalized Equipment		4400	2,404,756.00	6,499,206.00	1,697,316.14	5,962,672.00	536,534.00	8.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,709,129.00	27,255,910.00	7,236,582.88	29,154,420.00	(1,898,510.00)	-7.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	38,492,568.00	45,546,636.00	22,612,340.33	48,021,884.00	(2,475,248.00)	-5.4%
Travel and Conferences		5200	477,219.00	738,745.00	399,832.10	829,900.00	(91,155.00)	-12.3%
Dues and Memberships		5300	77,988.00	85,389.00	80,259.00	85,389.00	0.00	0.0%
Insurance		5400-5450	190,607.00	190,607.00	214,720.60	211,396.00	(20,789.00)	-10.9%
Operations and Housekeeping Services		5500	0.00	36,000.00	1,210.68	36,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,529,098.00	3,580,612.00	2,729,612.57	4,667,952.00	(1,087,340.00)	-30.4%
Transfers of Direct Costs		5710	189,850.00	285,427.00	178,781.10	367,511.00	(82,084.00)	-28.8%
Transfers of Direct Costs - Interfund		5750	29,707.00	29,261.00	19,072.00	29,309.00	(48.00)	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	12,802,863.00	23,906,074.00	7,664,648.56	24,987,577.00	(1,081,503.00)	-4.5%
Communications		5900	510,072.00	403,667.00	199,037.78	405,515.00	(1,848.00)	-0.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,299,972.00	74,802,418.00	34,099,514.72	79,642,433.00	(4,840,015.00)	-6.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,000,000.00	9,306,058.00	6,227,416.34	6,593,120.00	2,712,938.00	29.2%
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	2,034,000.00	6,071,784.00	4,568,372.93	8,296,051.00	(2,224,267.00)	-36.6%
Equipment Replacement		6500	0.00	2,434,454.00	1,334,414.62	2,659,046.00	(224,592.00)	-9.2%
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			6,034,000.00	17,812,296.00	12,130,203.89	17,548,217.00	264,079.00	1.5%
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	45,000.00	45,000.00	8,667.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	273,448.00	273,448.00	0.00	273,448.00	0.00	0.0%
Payments to County Offices		7142	1,671,475.00	1,671,475.00	128,688.50	1,671,475.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	770,000.00	770,000.00	0.00	770,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,759,923.00	2,759,923.00	137,355.50	2,759,923.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,809,457.00	6,571,612.00	2,060,317.79	6,782,288.00	(210,676.00)	-3.2%
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			5,809,457.00	6,571,612.00	2,060,317.79	6,782,288.00	(210,676.00)	-3.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			197,966,425.00	248,276,738.00	111,017,285.24	256,082,774.00	(7,806,036.00)	-3.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	50,998,182.00	57,929,080.00	(2,063.75)	60,860,916.00	2,931,836.00	5.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			50,998,182.00	57,929,080.00	(2,063.75)	60,860,916.00	2,931,836.00	5.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,998,182.00	57,929,080.00	(2,063.75)	60,860,916.00	(2,931,836.00)	-5.1%

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	369,880,204.00	373,614,391.00	207,407,667.93	374,385,825.00	771,434.00	0.2%
2) Federal Revenue		8100-8299	35,349,654.00	43,474,788.00	27,748,939.23	44,034,983.00	560,195.00	1.3%
3) Other State Revenue		8300-8599	100,813,124.00	111,458,850.00	49,819,306.10	119,339,448.00	7,880,598.00	7.1%
4) Other Local Revenue		8600-8799	14,321,376.00	25,246,885.00	11,693,319.37	30,334,997.00	5,088,112.00	20.2%
5) TOTAL, REVENUES			520,364,358.00	553,794,914.00	296,669,232.63	568,095,253.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	183,556,376.00	186,348,929.00	100,755,948.92	188,676,950.00	(2,328,021.00)	-1.2%
2) Classified Salaries		2000-2999	71,539,998.00	71,702,833.00	40,451,697.44	72,732,388.00	(1,029,555.00)	-1.4%
3) Employee Benefits		3000-3999	113,641,982.00	114,612,086.00	49,784,577.11	115,231,402.00	(619,316.00)	-0.5%
4) Books and Supplies		4000-4999	27,740,221.00	44,293,312.00	12,249,627.52	46,378,805.00	(2,085,493.00)	-4.7%
5) Services and Other Operating Expenditures		5000-5999	84,143,192.00	105,179,416.00	51,174,910.05	112,744,633.00	(7,565,217.00)	-7.2%
6) Capital Outlay		6000-6999	7,901,056.00	20,427,773.00	13,421,567.56	19,887,400.00	540,373.00	2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,682,045.00	3,682,045.00	483,220.00	3,682,045.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,377,638.00)	(1,408,070.00)	(653,232.04)	(1,428,854.00)	20,784.00	-1.5%
9) TOTAL, EXPENDITURES			490,827,232.00	544,838,324.00	267,668,316.56	557,904,769.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,537,126.00	8,956,590.00	29,000,916.07	10,190,484.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	320,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
b) Transfers Out		7600-7629	53,275,000.00	47,775,654.00	0.00	47,775,654.00	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			(52,954,500.00)	(47,405,154.00)	370,500.00	(47,405,154.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,417,374.00)	(38,448,564.00)	29,371,416.07	(37,214,670.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	188,382,087.07	188,382,087.07		188,382,087.07	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)			188,382,087.07	188,382,087.07		188,382,087.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,382,087.07	188,382,087.07		188,382,087.07		
2) Ending Balance, June 30 (E + F1e)			164,964,713.07	149,933,523.07		151,167,417.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	180,000.00	180,000.00		180,000.00		
Stores		9712	1,797,817.19	1,797,817.19		1,797,817.19		
Prepaid Items		9713	19,908.13	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	91,031,653.00	75,698,088.02		82,401,900.02		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,660,502.00	20,660,502.00		20,660,502.00		
Board Resolution for Technology	0000	9760	4,000,000.00					
Board Resolution for HVAC	0000	9760	10,000,000.00					
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00					
Board Resolution for Technology	0000	9760		4,000,000.00				
Board Resolution for HVAC	0000	9760		10,000,000.00				
Board Resolution for Employee Recruitment	0000	9760		6,660,502.00				
Board Resolution for Technology	0000	9760				4,000,000.00		
Board Resolution for HVAC	0000	9760				10,000,000.00		
Board Resolution for Employee Recruitment	0000	9760				6,660,502.00		
d) Assigned								
Other Assignments		9780	2,547,642.48	41,754.00		41,754.00		
Site Base Allocation C/O	0000	9780	223,224.00					
Athletics C/O	0000	9780	861.73					
Police Supplemental C/O	0000	9780	41,671.88					
Instructional Technolgy E-RATE C/O	0000	9780	1,611.00					
Facilities/Rental Fee C/O	0000	9780	1,149.87					
Instructional Materials C/O	0000	9780	1,422,208.79					
JPA C/O	0000	9780	4,631.42					
Lost Library Books C/O	0000	9780	17,618.09					
LCFF Concentration - EL Focus C/O	0000	9780	11,000.00					
LCFF Supplemental/Concentration C/O	0000	9780	354,617.61					
LCFF Supplemental C/O	0000	9780	46,695.85					
LCFF Supplemental - Charters C/O	0000	9780	422,352.24					
SMAA	0000	9780		41,754.00				
SMAA	0000	9780				41,754.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	49,036,223.73	51,555,363.34		46,085,445.34		
Unassigned/Unappropriated Amount		9790	(309,033.46)	(1.48)		(1.48)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	243,424,058.00	273,997,405.00	152,025,070.00	270,548,428.00	(3,448,977.00)	-1.3%
Education Protection Account State Aid - Current Year		8012	81,246,676.00	54,732,719.00	24,066,425.00	54,847,614.00	114,895.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	3,366,866.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	147,332.14	300,000.00	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	45,800,000.00	45,800,000.00	23,924,972.25	46,450,000.00	650,000.00	1.4%
Unsecured Roll Taxes		8042	1,500,000.00	1,500,000.00	1,604,133.53	2,000,000.00	500,000.00	33.3%
Prior Years' Taxes		8043	800,000.00	800,000.00	781,376.57	800,000.00	0.00	0.0%
Supplemental Taxes		8044	1,600,000.00	1,600,000.00	512,834.32	2,400,000.00	800,000.00	50.0%

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)
Education Revenue Augmentation Fund (ERAF)		8045	15,000,000.00	15,000,000.00	10,809,754.67	15,000,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,000,000.00	3,000,000.00	2,531,252.16	4,450,000.00	1,450,000.00	48.3%
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	3,992.92	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			392,670,734.00	396,730,124.00	219,774,009.56	396,796,042.00	65,918.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(24,490,530.00)	(24,815,733.00)	(12,366,341.63)	(24,110,217.00)	705,516.00	-2.8%
Property Taxes Transfers		8097	1,700,000.00	1,700,000.00	0.00	1,700,000.00	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			369,880,204.00	373,614,391.00	207,407,667.93	374,385,825.00	771,434.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,822,862.00	7,829,008.00	0.00	7,829,008.00	0.00	0.0%
Special Education Discretionary Grants		8182	629,208.00	701,456.00	7,760.48	701,456.00	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	16,627,805.00	18,030,028.00	14,989,224.00	18,505,080.00	475,052.00	2.6%
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	1,596,550.00	1,627,176.00	1,052,883.67	1,657,309.00	30,133.00	1.9%
Title III, Immigrant Student Program	4201	8290	0.00	415,373.00	121,829.00	415,373.00	0.00	0.0%
Title III, English Learner Program	4203	8290	1,046,454.00	1,295,844.00	373,346.00	1,295,844.00	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	2,345,595.00	2,816,784.00	927,447.00	2,871,794.00	55,010.00	2.0%
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	5,281,180.00	10,759,119.00	10,276,449.08	10,759,119.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,349,654.00	43,474,788.00	27,748,939.23	44,034,983.00	560,195.00	1.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	28,623,024.00	28,623,024.00	16,878,670.00	28,623,024.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	98,911.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,240,499.00	1,024,778.00	1,024,778.00	1,024,778.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,780,784.00	6,348,615.00	1,685,965.97	6,348,615.00	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	5,099,961.00	5,584,236.00	30,000.38	5,584,236.00	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	667,404.00	695,401.00	641,053.96	695,401.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	223,004.00	224,443.00	98,049.35	224,443.00	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	59,178,448.00	68,958,353.00	29,361,877.44	76,838,951.00	7,880,598.00	11.4%
TOTAL, OTHER STATE REVENUE			100,813,124.00	111,458,850.00	49,819,306.10	119,339,448.00	7,880,598.00	7.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	9,410.00	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%

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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)
Leases and Rentals		8650	95,000.00	95,000.00	84,556.70	95,000.00	0.00	0.0%
Interest		8660	6,000,000.00	7,000,000.00	1,714,939.53	8,500,000.00	1,500,000.00	21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	216,500.00	216,500.00	138,052.62	423,000.00	206,500.00	95.4%
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	1,465,608.00	11,391,117.00	5,924,393.76	14,990,404.00	3,599,287.00	31.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,544,268.00	6,544,268.00	3,821,966.76	6,326,593.00	(217,675.00)	-3.3%
TOTAL, OTHER LOCAL REVENUE			14,321,376.00	25,246,885.00	11,693,319.37	30,334,997.00	5,088,112.00	20.2%
TOTAL, REVENUES			520,364,358.00	553,794,914.00	296,669,232.63	568,095,253.00	14,300,339.00	2.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	141,706,102.00	143,665,494.00	77,504,704.00	144,462,147.00	(796,653.00)	-0.6%
Certificated Pupil Support Salaries		1200	18,166,327.00	18,954,678.00	9,699,129.93	20,396,184.00	(1,441,506.00)	-7.6%
Certificated Supervisors' and Administrators' Salaries		1300	20,201,424.00	20,065,342.00	11,655,920.99	20,106,755.00	(41,413.00)	-0.2%
Other Certificated Salaries		1900	3,482,523.00	3,663,415.00	1,896,194.00	3,711,864.00	(48,449.00)	-1.3%
TOTAL, CERTIFICATED SALARIES			183,556,376.00	186,348,929.00	100,755,948.92	188,676,950.00	(2,328,021.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,576,911.00	12,694,528.00	6,510,870.10	12,894,760.00	(200,232.00)	-1.6%
Classified Support Salaries		2200	24,601,877.00	24,683,916.00	14,701,474.96	25,367,926.00	(684,010.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	7,955,435.00	7,844,994.00	4,491,638.83	7,831,516.00	13,478.00	0.2%
Clerical, Technical and Office Salaries		2400	21,692,498.00	21,825,227.00	12,353,891.43	21,883,639.00	(58,412.00)	-0.3%
Other Classified Salaries		2900	4,713,277.00	4,654,168.00	2,393,822.12	4,754,547.00	(100,379.00)	-2.2%
TOTAL, CLASSIFIED SALARIES			71,539,998.00	71,702,833.00	40,451,697.44	72,732,388.00	(1,029,555.00)	-1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	48,281,515.00	49,159,251.00	18,092,273.44	48,919,703.00	239,548.00	0.5%
PERS		3201-3202	20,464,818.00	20,925,986.00	10,908,119.37	21,508,573.00	(582,587.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	8,332,038.00	8,494,970.00	1,403,829.36	8,697,474.00	(202,504.00)	-2.4%
Health and Welfare Benefits		3401-3402	32,425,478.00	33,747,245.00	16,611,169.02	33,885,527.00	(138,282.00)	-0.4%
Unemployment Insurance		3501-3502	149,887.00	152,868.00	84,286.19	154,327.00	(1,459.00)	-1.0%
Workers' Compensation		3601-3602	3,914,222.00	4,392,080.00	2,412,730.51	4,439,473.00	(47,393.00)	-1.1%
OPEB, Allocated		3701-3702	1,200,000.00	1,278,000.00	235,944.04	1,278,000.00	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	(1,125,976.00)	(3,538,314.00)	36,225.18	(3,651,675.00)	113,361.00	-3.2%
TOTAL, EMPLOYEE BENEFITS			113,641,982.00	114,612,086.00	49,784,577.11	115,231,402.00	(619,316.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,668,587.00	8,543,029.00	2,535,202.80	8,538,752.00	4,277.00	0.1%
Books and Other Reference Materials		4200	393,348.00	403,087.00	306,667.96	404,547.00	(1,460.00)	-0.4%
Materials and Supplies		4300	16,630,537.00	27,533,068.00	7,166,933.86	30,114,027.00	(2,580,959.00)	-9.4%
Noncapitalized Equipment		4400	7,047,749.00	7,814,128.00	2,240,822.90	7,321,479.00	492,649.00	6.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,740,221.00	44,293,312.00	12,249,627.52	46,378,805.00	(2,085,493.00)	-4.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	38,862,883.00	46,744,033.00	23,301,367.58	49,841,624.00	(3,097,591.00)	-6.6%
Travel and Conferences		5200	1,010,173.00	1,310,169.00	608,857.51	1,371,325.00	(61,156.00)	-4.7%
Dues and Memberships		5300	189,064.00	200,800.00	219,724.25	199,300.00	1,500.00	0.7%
Insurance		5400-5450	4,049,097.00	3,978,087.00	1,885,299.53	3,998,876.00	(20,789.00)	-0.5%
Operations and Housekeeping Services		5500	8,505,500.00	8,350,737.00	3,940,784.92	8,280,424.00	70,313.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,197,147.00	5,318,123.00	3,702,995.69	6,612,107.00	(1,293,984.00)	-24.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(343,053.00)	(343,499.00)	(84,809.68)	(263,451.00)	(80,048.00)	23.3%
Professional/Consulting Services and Operating Expenditures		5800	26,096,525.00	38,095,567.00	16,698,873.57	41,075,333.00	(2,979,766.00)	-7.8%
Communications		5900	1,575,856.00	1,525,399.00	901,816.68	1,629,095.00	(103,696.00)	-6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,143,192.00	105,179,416.00	51,174,910.05	112,744,633.00	(7,565,217.00)	-7.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,082,326.00	9,542,823.00	6,439,284.01	6,876,628.00	2,666,195.00	27.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,818,730.00	8,425,566.00	5,066,374.48	10,326,796.00	(1,901,230.00)	-22.6%
Equipment Replacement		6500	0.00	2,459,384.00	1,915,909.07	2,683,976.00	(224,592.00)	-9.1%
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			7,901,056.00	20,427,773.00	13,421,567.56	19,887,400.00	540,373.00	2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								

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)
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	45,000.00	45,000.00	8,667.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	273,448.00	273,448.00	0.00	273,448.00	0.00	0.0%
Payments to County Offices		7142	2,593,597.00	2,593,597.00	474,553.00	2,593,597.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	770,000.00	770,000.00	0.00	770,000.00	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)			3,682,045.00	3,682,045.00	483,220.00	3,682,045.00	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	(1,377,638.00)	(1,408,070.00)	(653,232.04)	(1,428,854.00)	20,784.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,377,638.00)	(1,408,070.00)	(653,232.04)	(1,428,854.00)	20,784.00	-1.5%
TOTAL, EXPENDITURES			490,827,232.00	544,838,324.00	267,668,316.56	557,904,769.00	(13,066,445.00)	-2.4%
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	320,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			320,500.00	370,500.00	370,500.00	370,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	654.00	0.00	654.00	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	53,275,000.00	47,775,000.00	0.00	47,775,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			53,275,000.00	47,775,654.00	0.00	47,775,654.00	0.00	0.0%
OTHER SOURCES/USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(52,954,500.00)	(47,405,154.00)	370,500.00	(47,405,154.00)	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	25,868,594.62
6211	Literacy Coaches and Reading Specialists Grant Program	2,275,640.39
6266	Educator Effectiveness, FY 2021-22	224,678.18
6300	Lottery: Instructional Materials	12,371,578.34
6383	Golden State Pathways Program	2,720,173.00
6500	Special Education	.51
6547	Special Education Early Intervention Preschool Grant	.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,829,013.05
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,266,658.58
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.50
7085	Learning Communities for School Success Program	573,744.98
7339	Dual Enrollment Opportunities	221,684.97
7399	LCFF Equity Multiplier	2,570,049.00
7412	A-G Access/Success Grant	470,651.54
7413	A-G Learning Loss Mitigation Grant	152,085.90
7425	Expanded Learning Opportunities (ELO) Grant	.02
7435	Learning Recovery Emergency Block Grant	16,890,762.29
7810	Other Restricted State	6,966,584.14
Total, Restricted Balance		82,401,900.02

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,050,000.00	1,050,000.00	0.00	1,050,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	838,500.00	838,500.00	0.00	838,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	211,500.00	211,500.00	0.00	211,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,050,000.00	1,050,000.00	0.00	1,050,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	570,493.93	570,493.93		570,493.93	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)			570,493.93	570,493.93		570,493.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			570,493.93	570,493.93		570,493.93		
2) Ending Balance, June 30 (E + F1e)			570,493.93	570,493.93		570,493.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	570,493.93	570,493.93		570,493.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
TOTAL, REVENUES			1,050,000.00	1,050,000.00	0.00	1,050,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	837,000.00	837,000.00	0.00	837,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			838,500.00	838,500.00	0.00	838,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	176,500.00	176,500.00	0.00	176,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,500.00	211,500.00	0.00	211,500.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,050,000.00	1,050,000.00	0.00	1,050,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	570,493.93
Total, Restricted Balance		570,493.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,093,297.00	2,033,265.00	335,673.32	2,021,673.00	(11,592.00)	-0.6%
3) Other State Revenue		8300-8599	3,771,710.00	3,822,879.00	1,816,291.00	3,822,879.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,263.00	7,263.00	12,206.66	7,263.00	0.00	0.0%
5) TOTAL, REVENUES			4,872,270.00	5,863,407.00	2,164,170.98	5,851,815.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,472,277.00	1,532,352.00	684,399.04	1,461,014.00	71,338.00	4.7%
2) Classified Salaries		2000-2999	1,469,280.00	1,834,343.00	760,854.44	1,830,120.00	4,223.00	0.2%
3) Employee Benefits		3000-3999	1,293,242.00	1,453,916.00	601,440.26	1,424,773.00	29,143.00	2.0%
4) Books and Supplies		4000-4999	70,710.00	287,661.00	23,965.50	353,015.00	(65,354.00)	-22.7%
5) Services and Other Operating Expenditures		5000-5999	651,410.00	1,121,543.00	349,706.61	1,165,527.00	(43,984.00)	-3.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	210,534.00	210,534.00	85,903.21	210,534.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,167,453.00	6,440,349.00	2,506,269.06	6,444,983.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(295,183.00)	(576,942.00)	(342,098.08)	(593,168.00)		
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	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(595,183.00)	(876,942.00)	(642,098.08)	(893,168.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,851,080.14	1,851,080.14		1,851,080.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,851,080.14	1,851,080.14		1,851,080.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,851,080.14	1,851,080.14		1,851,080.14		
2) Ending Balance, June 30 (E + F1e)			1,255,897.14	974,138.14		957,912.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,134,336.95	855,071.95		838,845.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	121,560.19	119,066.19		119,066.19		
Adult Education	0000	9780		119,066.19				
Adult Education	0000	9780	121,560.19					
Adult Education	0000	9780				119,066.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,093,297.00	2,033,265.00	335,673.32	2,021,673.00	(11,592.00)	-0.6%
TOTAL, FEDERAL REVENUE			1,093,297.00	2,033,265.00	335,673.32	2,021,673.00	(11,592.00)	-0.6%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,570,919.00	3,620,106.00	1,810,056.00	3,620,106.00	0.00	0.0%
All Other State Revenue	All Other	8590	200,791.00	202,773.00	6,235.00	202,773.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,771,710.00	3,822,879.00	1,816,291.00	3,822,879.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,263.00	7,263.00	9,047.00	7,263.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,159.66	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,263.00	7,263.00	12,206.66	7,263.00	0.00	0.0%
TOTAL, REVENUES			4,872,270.00	5,863,407.00	2,164,170.98	5,851,815.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,159,422.00	1,214,615.00	499,052.55	1,143,277.00	71,338.00	5.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	312,855.00	317,737.00	185,346.49	317,737.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,472,277.00	1,532,352.00	684,399.04	1,461,014.00	71,338.00	4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	282,345.00	222,647.00	36,090.56	222,647.00	0.00	0.0%
Classified Support Salaries		2200	331,739.00	335,945.00	186,764.57	335,945.00	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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	639,303.00	697,335.00	398,547.67	711,278.00	(13,943.00)	-2.0%
Other Classified Salaries		2900	215,893.00	578,416.00	139,451.64	560,250.00	18,166.00	3.1%
TOTAL, CLASSIFIED SALARIES			1,469,280.00	1,834,343.00	760,854.44	1,830,120.00	4,223.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	355,150.00	361,338.00	128,431.58	351,407.00	9,931.00	2.7%
PERS		3201-3202	329,460.00	345,076.00	197,106.80	346,416.00	(1,340.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	112,767.00	116,357.00	65,449.03	116,836.00	(479.00)	-0.4%
Health and Welfare Benefits		3401-3402	305,075.00	378,527.00	184,396.85	358,129.00	20,398.00	5.4%
Unemployment Insurance		3501-3502	1,248.00	1,287.00	722.98	1,267.00	20.00	1.6%
Workers' Compensation		3601-3602	38,675.00	43,794.00	24,633.02	43,181.00	613.00	1.4%
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	150,867.00	207,537.00	700.00	207,537.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,293,242.00	1,453,916.00	601,440.26	1,424,773.00	29,143.00	2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	70,710.00	287,661.00	23,965.50	353,015.00	(65,354.00)	-22.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,710.00	287,661.00	23,965.50	353,015.00	(65,354.00)	-22.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	6,500.00	5,846.38	6,500.00	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	90,000.00	90,000.00	54,102.03	90,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	4,500.00	1,921.52	4,500.00	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	113,760.00	113,760.00	75,396.28	113,760.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	442,650.00	906,783.00	211,648.73	950,767.00	(43,984.00)	-4.9%
Communications		5900	0.00	0.00	791.67	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			651,410.00	1,121,543.00	349,706.61	1,165,527.00	(43,984.00)	-3.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

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 Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	210,534.00	210,534.00	85,903.21	210,534.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			210,534.00	210,534.00	85,903.21	210,534.00	0.00	0.0%
TOTAL, EXPENDITURES			5,167,453.00	6,440,349.00	2,506,269.06	6,444,983.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

Resource	Description	2024-25 Projected Totals
6391	Adult Education Program	838,845.95
Total, Restricted Balance		838,845.95

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,676,578.00	4,970,146.00	1,364,042.38	4,976,856.00	6,710.00	0.1%
3) Other State Revenue		8300-8599	8,056,001.00	8,569,237.00	6,045,194.13	8,966,212.00	396,975.00	4.6%
4) Other Local Revenue		8600-8799	189,000.00	215,452.00	88,121.23	215,655.00	203.00	0.1%
5) TOTAL, REVENUES			11,921,579.00	13,754,835.00	7,497,357.74	14,158,723.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,030,645.00	4,030,397.00	2,143,793.69	4,098,191.00	(67,794.00)	-1.7%
2) Classified Salaries		2000-2999	2,944,450.00	2,763,348.00	1,457,186.57	2,781,100.00	(17,752.00)	-0.6%
3) Employee Benefits		3000-3999	3,495,117.00	3,599,158.00	1,650,288.05	3,430,679.00	168,479.00	4.7%
4) Books and Supplies		4000-4999	163,229.00	1,469,269.00	286,518.44	1,460,543.00	8,726.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	808,449.00	1,189,496.00	658,326.30	1,410,787.00	(221,291.00)	-18.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	474,689.00	474,689.00	233,410.10	474,689.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,916,579.00	13,526,357.00	6,429,523.15	13,655,989.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	228,478.00	1,067,834.59	502,734.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	654.00	0.00	654.00	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	654.00	0.00	654.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	229,132.00	1,067,834.59	503,388.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,670,135.19	3,670,135.19		3,670,135.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,670,135.19	3,670,135.19		3,670,135.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,670,135.19	3,670,135.19		3,670,135.19		
2) Ending Balance, June 30 (E + F1e)			3,675,135.19	3,899,267.19		4,173,523.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,675,135.19	3,899,267.19		4,173,523.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,676,578.00	4,970,146.00	1,364,042.38	4,976,856.00	6,710.00	0.1%
TOTAL, FEDERAL REVENUE			3,676,578.00	4,970,146.00	1,364,042.38	4,976,856.00	6,710.00	0.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,582,446.00	7,594,671.00	5,353,935.03	7,794,671.00	200,000.00	2.6%
All Other State Revenue	All Other	8590	473,555.00	974,566.00	691,259.10	1,171,541.00	196,975.00	20.2%
TOTAL, OTHER STATE REVENUE			8,056,001.00	8,569,237.00	6,045,194.13	8,966,212.00	396,975.00	4.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	52,353.00	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	5,000.00	15,000.00	9,984.05	15,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	179,000.00	195,452.00	25,784.18	195,655.00	203.00	0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,000.00	215,452.00	88,121.23	215,655.00	203.00	0.1%
TOTAL, REVENUES			11,921,579.00	13,754,835.00	7,497,357.74	14,158,723.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,375,719.00	3,314,359.00	1,803,025.81	3,383,161.00	(68,802.00)	-2.1%
Certificated Pupil Support Salaries		1200	120,439.00	202,952.00	85,202.21	200,213.00	2,739.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	404,831.00	383,430.00	202,322.93	385,428.00	(1,998.00)	-0.5%
Other Certificated Salaries		1900	129,656.00	129,656.00	53,242.74	129,389.00	267.00	0.2%
TOTAL, CERTIFICATED SALARIES			4,030,645.00	4,030,397.00	2,143,793.69	4,098,191.00	(67,794.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,013,712.00	1,822,832.00	891,496.54	1,840,529.00	(17,697.00)	-1.0%
Classified Support Salaries		2200	274,708.00	271,303.00	152,107.62	271,302.00	1.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	656,030.00	669,213.00	413,582.41	669,269.00	(56.00)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,944,450.00	2,763,348.00	1,457,186.57	2,781,100.00	(17,752.00)	-0.6%
EMPLOYEE BENEFITS								
STRS	3101-3102		967,756.00	958,751.00	309,202.25	831,068.00	127,683.00	13.3%
PERS	3201-3202		895,031.00	848,983.00	504,892.83	882,104.00	(33,121.00)	-3.9%
OASDI/Medicare/Alternative	3301-3302		310,728.00	293,511.00	162,050.32	300,785.00	(7,274.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	1,181,346.00	1,285,839.00	608,748.07	1,218,355.00	67,484.00	5.2%
Unemployment Insurance		3501-3502	3,510.00	3,376.00	1,802.94	3,364.00	12.00	0.4%
Workers' Compensation		3601-3602	108,569.00	114,954.00	61,491.64	114,579.00	375.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,177.00	93,744.00	2,100.00	80,424.00	13,320.00	14.2%
TOTAL, EMPLOYEE BENEFITS			3,495,117.00	3,599,158.00	1,650,288.05	3,430,679.00	168,479.00	4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	496.48	0.00	0.00	0.0%
Materials and Supplies		4300	163,229.00	1,469,269.00	200,866.97	1,460,543.00	8,726.00	0.6%
Noncapitalized Equipment		4400	0.00	0.00	85,154.99	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			163,229.00	1,469,269.00	286,518.44	1,460,543.00	8,726.00	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,642.00	25,627.00	26,416.03	25,690.00	(63.00)	-0.2%
Dues and Memberships		5300	0.00	0.00	625.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	639.20	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	38,574.15	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	5,326.63	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,000.00	70,000.00	11,876.81	70,000.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	707,807.00	1,093,869.00	568,693.61	1,315,097.00	(221,228.00)	-20.2%
Communications		5900	0.00	0.00	6,174.87	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			808,449.00	1,189,496.00	658,326.30	1,410,787.00	(221,291.00)	-18.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	474,689.00	474,689.00	233,410.10	474,689.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			474,689.00	474,689.00	233,410.10	474,689.00	0.00	0.0%
TOTAL, EXPENDITURES			11,916,579.00	13,526,357.00	6,429,523.15	13,655,989.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	654.00	0.00	654.00	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	654.00	0.00	654.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	654.00	0.00	654.00		

Resource	Description	2024-25 Projected Totals
6130	Early Education: Center-Based Reserve Account	1,446,130.00
7810	Other Restricted State	2,726,361.00
9010	Other Restricted Local	1,032.19
Total, Restricted Balance		4,173,523.19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,331,970.00	23,296,640.00	7,223,650.93	23,510,746.00	214,106.00	0.9%
3) Other State Revenue		8300-8599	4,476,870.00	4,750,604.00	1,426,184.68	4,745,474.00	(5,130.00)	-0.1%
4) Other Local Revenue		8600-8799	212,000.00	382,000.00	108,035.18	382,381.00	381.00	0.1%
5) TOTAL, REVENUES			26,020,840.00	28,429,244.00	8,757,870.79	28,638,601.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,426,308.00	9,502,419.00	5,012,380.68	9,471,471.00	30,948.00	0.3%
3) Employee Benefits		3000-3999	4,584,899.00	4,794,801.00	2,437,109.24	4,777,780.00	17,021.00	0.4%
4) Books and Supplies		4000-4999	11,579,773.00	13,745,078.00	5,921,938.24	13,645,349.00	99,729.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	677,993.00	976,586.00	416,255.40	935,093.00	41,493.00	4.2%
6) Capital Outlay		6000-6999	0.00	759,630.00	322,193.05	759,630.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	692,415.00	722,847.00	333,918.73	743,631.00	(20,784.00)	-2.9%
9) TOTAL, EXPENDITURES			26,961,388.00	30,501,361.00	14,443,795.34	30,332,954.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(940,548.00)	(2,072,117.00)	(5,685,924.55)	(1,694,353.00)		
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)			(940,548.00)	(2,072,117.00)	(5,685,924.55)	(1,694,353.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,991,764.98	15,991,764.98		15,991,764.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,991,764.98	15,991,764.98		15,991,764.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,991,764.98	15,991,764.98		15,991,764.98		
2) Ending Balance, June 30 (E + F1e)			15,051,216.98	13,919,647.98		14,297,411.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	277,071.17	277,071.17		277,071.17		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	14,774,145.81	13,642,576.81		14,020,341.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.41)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	21,331,970.00	23,296,640.00	7,223,650.93	23,510,746.00	214,106.00	0.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,331,970.00	23,296,640.00	7,223,650.93	23,510,746.00	214,106.00	0.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,476,870.00	4,750,604.00	1,426,184.68	4,745,474.00	(5,130.00)	-0.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,476,870.00	4,750,604.00	1,426,184.68	4,745,474.00	(5,130.00)	-0.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	71,000.00	71,000.00	9,360.00	71,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	130,000.00	300,000.00	98,224.00	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	11,000.00	11,000.00	451.18	11,381.00	381.00	3.5%
TOTAL, OTHER LOCAL REVENUE			212,000.00	382,000.00	108,035.18	382,381.00	381.00	0.1%
TOTAL, REVENUES			26,020,840.00	28,429,244.00	8,757,870.79	28,638,601.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	7,855,866.00	7,829,880.00	4,041,815.80	7,772,478.00	57,402.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,028,313.00	1,028,313.00	604,342.55	1,033,112.00	(4,799.00)	-0.5%
Clerical, Technical and Office Salaries		2400	457,114.00	558,887.00	305,853.55	560,543.00	(1,656.00)	-0.3%
Other Classified Salaries		2900	85,015.00	85,339.00	60,368.78	105,338.00	(19,999.00)	-23.4%
TOTAL, CLASSIFIED SALARIES			9,426,308.00	9,502,419.00	5,012,380.68	9,471,471.00	30,948.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,492,839.00	2,532,173.00	1,294,820.09	2,517,277.00	14,896.00	0.6%
OASDI/Medicare/Alternative		3301-3302	721,103.00	724,022.00	360,004.62	721,772.00	2,250.00	0.3%
Health and Welfare Benefits		3401-3402	1,215,432.00	1,370,394.00	691,773.28	1,371,064.00	(670.00)	0.0%
Unemployment Insurance		3501-3502	4,717.00	4,754.00	2,508.22	4,740.00	14.00	0.3%
Workers' Compensation		3601-3602	146,008.00	161,058.00	85,603.03	160,527.00	531.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,800.00	2,400.00	2,400.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,584,899.00	4,794,801.00	2,437,109.24	4,777,780.00	17,021.00	0.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	697,000.00	410,396.00	172,453.41	410,396.00	0.00	0.0%
Noncapitalized Equipment		4400	809,000.00	1,032,683.00	405,945.37	1,035,284.00	(2,601.00)	-0.3%
Food		4700	10,073,773.00	12,301,999.00	5,343,539.46	12,199,669.00	102,330.00	0.8%
TOTAL, BOOKS AND SUPPLIES			11,579,773.00	13,745,078.00	5,921,938.24	13,645,349.00	99,729.00	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	6,447.00	8,664.10	11,000.00	(4,553.00)	-70.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	22,200.00	22,200.00	24,601.57	24,602.00	(2,402.00)	-10.8%
Operations and Housekeeping Services		5500	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	303,000.00	483,000.00	200,013.43	483,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	159,293.00	159,739.00	(2,463.41)	79,691.00	80,048.00	50.1%
Professional/Consulting Services and								
Operating Expenditures		5800	149,000.00	261,000.00	182,748.10	292,600.00	(31,600.00)	-12.1%
Communications		5900	7,200.00	7,200.00	2,691.61	7,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			677,993.00	976,586.00	416,255.40	935,093.00	41,493.00	4.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	531,811.00	312,963.25	531,811.00	0.00	0.0%
Equipment Replacement		6500	0.00	227,819.00	9,229.80	227,819.00	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	759,630.00	322,193.05	759,630.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	692,415.00	722,847.00	333,918.73	743,631.00	(20,784.00)	-2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			692,415.00	722,847.00	333,918.73	743,631.00	(20,784.00)	-2.9%
TOTAL, EXPENDITURES			26,961,388.00	30,501,361.00	14,443,795.34	30,332,954.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12,411,365.16
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,608,975.94
9010	Other Restricted Local	.12
Total, Restricted Balance		14,020,341.22

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	40,965.00	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	40,965.00	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	194,181.24	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	298,454.00	179,880.98	295,835.00	2,619.00	0.9%
6) Capital Outlay		6000-6999	15,582,273.00	14,425,072.00	2,971,423.57	15,653,858.00	(1,228,786.00)	-8.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,582,273.00	14,723,526.00	3,345,485.79	15,949,693.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,532,273.00)	(14,673,526.00)	(3,304,520.79)	(15,899,693.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,775,000.00	11,775,000.00	0.00	11,775,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,775,000.00	11,775,000.00	0.00	11,775,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,757,273.00)	(2,898,526.00)	(3,304,520.79)	(4,124,693.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,124,692.58	4,124,692.58		4,124,692.58	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)			4,124,692.58	4,124,692.58		4,124,692.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,124,692.58	4,124,692.58		4,124,692.58		
2) Ending Balance, June 30 (E + F1e)			367,419.58	1,226,166.58		(.42)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	367,419.58	1,226,166.58		0.00		
Deferred Maintenance	0000	9780		1,226,166.58				
Deferred Maintenance	0000	9780	367,419.58					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.42)		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	29,697.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	11,268.00	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			50,000.00	50,000.00	40,965.00	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	40,965.00	50,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	22,090.69	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	172,090.55	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	194,181.24	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	298,454.00	179,880.98	295,835.00	2,619.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	298,454.00	179,880.98	295,835.00	2,619.00	0.9%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	770,656.63	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,582,273.00	14,425,072.00	341,085.15	15,653,858.00	(1,228,786.00)	-8.5%
Equipment		6400	0.00	0.00	1,859,681.79	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,582,273.00	14,425,072.00	2,971,423.57	15,653,858.00	(1,228,786.00)	-8.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,582,273.00	14,723,526.00	3,345,485.79	15,949,693.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	11,775,000.00	11,775,000.00	0.00	11,775,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,775,000.00	11,775,000.00	0.00	11,775,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			11,775,000.00	11,775,000.00	0.00	11,775,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	66,745.00	200,000.00	0.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	66,745.00	200,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	66,745.00	200,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	200,000.00	66,745.00	200,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,135,456.90	7,135,456.90		7,135,456.90	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)			7,135,456.90	7,135,456.90		7,135,456.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,135,456.90	7,135,456.90		7,135,456.90		
2) Ending Balance, June 30 (E + F1e)			7,335,456.90	7,335,456.90		7,335,456.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,335,456.90	7,335,456.90		7,335,456.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB Liability	0000	9780		7,335,456.90				
OPEB Liability	0000	9780	7,335,456.90			7,335,456.90		
OPEB Liability	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	200,000.00	200,000.00	66,745.00	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	66,745.00	200,000.00	0.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	66,745.00	200,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	114,101.00	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	114,101.00	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,861.00	4,861.00	4,049.02	4,861.00	0.00	0.0%
6) Capital Outlay		6000-6999	31,206,071.00	56,014,167.00	18,508,644.65	56,014,167.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,210,932.00	56,019,028.00	18,512,693.67	56,019,028.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,210,432.00)	(56,018,528.00)	(18,398,592.67)	(56,018,528.00)		
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)			(31,210,432.00)	(56,018,528.00)	(18,398,592.67)	(56,018,528.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,036,276.29	56,036,276.29		56,036,276.29	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)			56,036,276.29	56,036,276.29		56,036,276.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,036,276.29	56,036,276.29		56,036,276.29		
2) Ending Balance, June 30 (E + F1e)			24,825,844.29	17,748.29		17,748.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	24,808,096.34	.34		.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	17,747.95	17,747.95		17,747.95		
Bond Administrative Fees	0000	9780		17,747.95				
Bond Administrative Fees	0000	9780	17,747.95					
Bond Administrative Fees	0000	9780				17,747.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	114,101.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	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			500.00	500.00	114,101.00	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	114,101.00	500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,861.00	4,861.00	4,049.02	4,861.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,861.00	4,861.00	4,049.02	4,861.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,819,334.00	8,061,281.00	8,019,850.37	18,744,137.00	(10,682,856.00)	-132.5%
Buildings and Improvements of Buildings		6200	22,386,737.00	47,952,886.00	10,488,794.28	37,270,030.00	10,682,856.00	22.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,206,071.00	56,014,167.00	18,508,644.65	56,014,167.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			31,210,932.00	56,019,028.00	18,512,693.67	56,019,028.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	.34
Total, Restricted Balance		.34

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,319,021.00	(2,522,626.00)	(2,133,806.40)	(1,990,645.00)	531,981.00	-21.1%
5) TOTAL, REVENUES			2,319,021.00	(2,522,626.00)	(2,133,806.40)	(1,990,645.00)		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,764.00	39,763.00	23,195.41	39,764.00	(1.00)	0.0%
3) Employee Benefits		3000-3999	14,989.00	15,198.00	8,832.14	15,198.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	952,457.36	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,215,795.00	496,415.00	97,439.53	496,415.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,837,407.00	19,636,847.00	392,084.70	19,636,847.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,107,955.00	20,188,223.00	1,474,009.14	20,188,224.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,788,934.00)	(22,710,849.00)	(3,607,815.54)	(22,178,869.00)		
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)			(16,788,934.00)	(22,710,849.00)	(3,607,815.54)	(22,178,869.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,550,312.98	26,550,312.98		26,550,312.98	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)			26,550,312.98	26,550,312.98		26,550,312.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,550,312.98	26,550,312.98		26,550,312.98		
2) Ending Balance, June 30 (E + F1e)			9,761,378.98	3,839,463.98		4,371,443.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,761,378.98	3,839,463.98		4,371,443.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	864,268.00	864,268.00	1,076,744.26	1,076,744.00	212,476.00	24.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	354,753.00	354,753.00	204,307.00	354,753.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,100,000.00	(3,741,647.00)	(3,414,857.66)	(3,422,142.00)	319,505.00	-8.5%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,319,021.00	(2,522,626.00)	(2,133,806.40)	(1,990,645.00)	531,981.00	-21.1%
TOTAL, REVENUES			2,319,021.00	(2,522,626.00)	(2,133,806.40)	(1,990,645.00)		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	39,764.00	39,763.00	23,195.41	39,764.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,764.00	39,763.00	23,195.41	39,764.00	(1.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,609.00	10,756.00	6,274.38	10,756.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,042.00	3,042.00	1,743.08	3,042.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	702.00	702.00	407.84	702.00	0.00	0.0%
Unemployment Insurance		3501-3502	20.00	20.00	11.62	20.00	0.00	0.0%
Workers' Compensation		3601-3602	616.00	678.00	395.22	678.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,989.00	15,198.00	8,832.14	15,198.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	590,038.97	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	362,418.39	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	952,457.36	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,215,795.00	496,415.00	97,439.53	496,415.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,215,795.00	496,415.00	97,439.53	496,415.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2.00	1,799,442.00	6,700.00	1,799,442.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,837,405.00	17,837,405.00	302,654.96	17,837,405.00	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	82,729.74	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,837,407.00	19,636,847.00	392,084.70	19,636,847.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,107,955.00	20,188,223.00	1,474,009.14	20,188,224.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	4,371,443.98
Total, Restricted Balance		4,371,443.98

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,415,537.00	2,415,537.00	2,415,537.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	167,830.00	250,000.00	0.00	0.0%
5) TOTAL, REVENUES			250,000.00	2,665,537.00	2,583,367.00	2,665,537.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,250,003.00	18,961,012.00	865,712.13	18,961,012.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,250,003.00	18,961,012.00	865,712.13	18,961,012.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,000,003.00)	(16,295,475.00)	1,717,654.87	(16,295,475.00)		
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)			(10,000,003.00)	(16,295,475.00)	1,717,654.87	(16,295,475.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,295,474.97	16,295,474.97		16,295,474.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,295,474.97	16,295,474.97		16,295,474.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,295,474.97	16,295,474.97		16,295,474.97		
2) Ending Balance, June 30 (E + F1e)			6,295,471.97	(.03)		(.03)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,295,471.97	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.03)		(.03)		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	2,415,537.00	2,415,537.00	2,415,537.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	2,415,537.00	2,415,537.00	2,415,537.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	167,830.00	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,000.00	250,000.00	167,830.00	250,000.00	0.00	0.0%
TOTAL, REVENUES			250,000.00	2,665,537.00	2,583,367.00	2,665,537.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	676,717.78	5,799,612.00	(5,799,612.00)	New
Buildings and Improvements of Buildings		6200	10,250,003.00	18,961,012.00	188,994.35	13,152,438.00	5,808,574.00	30.6%
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	8,962.00	(8,962.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,250,003.00	18,961,012.00	865,712.13	18,961,012.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,250,003.00	18,961,012.00	865,712.13	18,961,012.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,668,138.00	1,708,070.00	922,949.86	1,784,850.00	76,780.00	4.5%
5) TOTAL, REVENUES			1,668,138.00	1,708,070.00	922,949.86	1,784,850.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,072.00	653,932.42	3,072.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	652,428.00	712,809.00	683,079.80	1,086,975.00	(374,166.00)	-52.5%
6) Capital Outlay		6000-6999	76,039,891.00	116,605,075.00	19,738,003.16	116,600,002.00	5,073.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,692,319.00	117,320,956.00	21,075,015.38	117,690,049.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,024,181.00)	(115,612,886.00)	(20,152,065.52)	(115,905,199.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	41,500,000.00	36,000,000.00	0.00	36,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	20,500.00	70,500.00	70,500.00	70,500.00	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			41,479,500.00	35,929,500.00	(70,500.00)	35,929,500.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,544,681.00)	(79,683,386.00)	(20,222,565.52)	(79,975,699.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91,119,736.90	91,119,736.90		91,119,736.90	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)			91,119,736.90	91,119,736.90		91,119,736.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,119,736.90	91,119,736.90		91,119,736.90		
2) Ending Balance, June 30 (E + F1e)			57,575,055.90	11,436,350.90		11,144,037.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	17,604,396.09	11,153,216.09		11,083,216.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	39,970,659.81	283,134.81		60,821.81		
Future Projects	0000	9780		283,134.81				
Future Projects	0000	9780	39,970,659.81					
Future Projects	0000	9780				60,821.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	118,138.00	118,138.00	84,483.61	118,138.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	841,620.00	1,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	89,932.00	(3,153.75)	166,712.00	76,780.00	85.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,668,138.00	1,708,070.00	922,949.86	1,784,850.00	76,780.00	4.5%
TOTAL, REVENUES			1,668,138.00	1,708,070.00	922,949.86	1,784,850.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%

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 SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,072.00	125,521.25	3,072.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	528,411.17	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,072.00	653,932.42	3,072.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,917.00	58,262.00	64,899.11	58,262.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	537,511.00	654,547.00	616,530.75	1,028,713.00	(374,166.00)	-57.2%
Communications		5900	0.00	0.00	1,649.94	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			652,428.00	712,809.00	683,079.80	1,086,975.00	(374,166.00)	-52.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	6,500.00	6,500.00	(6,500.00)	New
Land Improvements		6170	0.00	0.00	13,529,054.36	18,901,705.00	(18,901,705.00)	New
Buildings and Improvements of Buildings		6200	76,039,891.00	116,605,075.00	5,842,116.52	96,978,195.00	19,626,880.00	16.8%
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	360,332.28	713,602.00	(713,602.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,039,891.00	116,605,075.00	19,738,003.16	116,600,002.00	5,073.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			76,692,319.00	117,320,956.00	21,075,015.38	117,690,049.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	41,500,000.00	36,000,000.00	0.00	36,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,500,000.00	36,000,000.00	0.00	36,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,500.00	70,500.00	70,500.00	70,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,500.00	70,500.00	70,500.00	70,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			41,479,500.00	35,929,500.00	(70,500.00)	35,929,500.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	11,083,216.09
Total, Restricted Balance		11,083,216.09

Second Interim
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

34 76505 0000000
Form CASH
F826JG8FAS(2024-25)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			202,972,934.00	194,029,044.00	167,715,722.00	192,411,121.00	174,855,030.00	165,803,078.00	174,477,069.00	229,186,753.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,820,460.00	13,820,460.00	40,276,909.00	24,876,830.00	24,876,830.00	36,910,042.00	24,876,830.00	22,849,359.00
Property Taxes	8020-8079		0.00	13,444.00	17.00	5,120.00	0.00	1,282,144.00	39,010,930.00	528.00
Miscellaneous Funds	8080-8099		0.00	(1,074,837.00)	679,135.00	(4,451,883.00)	(1,978,615.00)	(3,561,527.00)	(1,974,622.00)	(544,798.00)
Federal Revenue	8100-8299		4,747,192.00	49,745.00	14,015,831.00	(13,061,333.00)	1,608,936.00	3,207,399.00	17,181,170.00	114,001.00
Other State Revenue	8300-8599		3,796,846.00	4,039,607.00	10,013,027.00	6,907,478.00	8,065,407.00	8,347,464.00	8,649,477.00	8,549,667.00
Other Local Revenue	8600-8799		233,932.00	1,143,507.00	5,324,306.00	(7,169,569.00)	5,415,421.00	1,262,069.00	5,483,653.00	1,649,617.00
Interfund Transfers In	8900-8929		0.00	70,500.00	300,000.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			22,598,430.00	18,062,426.00	70,609,225.00	7,106,643.00	37,987,979.00	47,447,591.00	93,227,438.00	32,618,374.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,673,309.00	16,579,890.00	16,329,167.00	15,886,679.00	16,537,760.00	17,641,113.00	16,108,030.00	15,814,275.00
Classified Salaries	2000-2999		3,296,587.00	6,229,458.00	6,117,458.00	6,133,074.00	6,246,306.00	6,378,996.00	6,049,818.00	6,000,525.00
Employee Benefits	3000-3999		2,555,635.00	7,983,781.00	8,477,363.00	8,304,515.00	8,460,678.00	8,660,099.00	5,342,508.00	12,062,630.00
Books and Supplies	4000-4999		265,590.00	3,433,094.00	1,877,560.00	1,734,745.00	2,214,355.00	1,007,325.00	1,716,958.00	1,563,032.00
Services	5000-5999		2,548,668.00	5,495,078.00	5,626,611.00	9,868,751.00	9,792,309.00	6,383,115.00	11,460,378.00	8,909,388.00
Capital Outlay	6000-6999		112,840.00	917,411.00	2,940,060.00	5,157,048.00	3,686,157.00	539,663.00	68,388.00	611,691.00
Other Outgo	7000-7499		47,211.00	915,006.00	(880,292.00)	(192,078.00)	69,532.00	27,600.00	(156,991.00)	(193,123.00)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,499,840.00	41,553,718.00	40,487,927.00	46,892,734.00	47,007,097.00	40,637,911.00	40,589,089.00	44,768,418.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,378,900.99								
Accounts Receivable	9200-9299	29,443,457.49	1,279,334.00	1,324,876.00	1,673,826.00	27,159,715.00	(199,394.00)	166,873.00	68,674.00	(1,064,406.00)
Due From Other Funds	9310	966,040.51								
Stores	9320	1,797,817.19								
Prepaid Expenditures	9330	21,106.13								
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		33,607,322.31	1,279,334.00	1,324,876.00	1,673,826.00	27,159,715.00	(199,394.00)	166,873.00	68,674.00	(1,064,406.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	41,877,325.27	22,323,100.00	4,173,083.00	5,622,076.00	4,924,844.00	(166,560.00)	(1,697,438.00)	(2,002,661.00)	3,000,000.00
Due To Other Funds	9610	1,123,040.68								
Current Loans	9640									
Unearned Revenues	9650	5,197,803.62	0.00	0.00	1,455,057.00	0.00	0.00	0.00	0.00	3,742,027.00
Deferred Inflows of Resources	9690									
SUBTOTAL		48,198,169.57	22,323,100.00	4,173,083.00	7,077,133.00	4,924,844.00	(166,560.00)	(1,697,438.00)	(2,002,661.00)	6,742,027.00
<u>Nonoperating</u>										
Suspense Clearing	9910		1,286.00	26,177.00	(22,592.00)	(4,871.00)	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(14,590,847.26)	(21,042,480.00)	(2,822,030.00)	(5,425,899.00)	22,230,000.00	(32,834.00)	1,864,311.00	2,071,335.00	(7,806,433.00)
E. NET INCREASE/DECREASE (B - C + D)			(8,943,890.00)	(26,313,322.00)	24,695,399.00	(17,556,091.00)	(9,051,952.00)	8,673,991.00	54,709,684.00	(19,956,477.00)
F. ENDING CASH (A + E)			194,029,044.00	167,715,722.00	192,411,121.00	174,855,030.00	165,803,078.00	174,477,069.00	229,186,753.00	209,230,276.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January							
A. BEGINNING CASH		209,230,276.00	210,560,329.00	208,257,674.00	171,826,984.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	38,061,263.00	23,759,059.00	22,849,359.00	38,418,641.00	0.00		325,396,042.00	325,396,042.00
Property Taxes	8020-8079	1,994,633.00	387,084.00	25,546,582.00	3,159,518.00			71,400,000.00	71,400,000.00
Miscellaneous Funds	8080-8099	(2,363,118.00)	(557,587.00)	(2,177,380.00)	(4,404,985.00)	0.00		(22,410,217.00)	(22,410,217.00)
Federal Revenue	8100-8299	43,892.00	4,728,142.00	210,910.00	2,189,098.00	6,000,000.00	3,000,000.00	44,034,983.00	44,034,983.00
Other State Revenue	8300-8599	8,876,305.00	10,699,356.00	8,644,267.00	26,750,547.00	4,000,000.00	2,000,000.00	119,339,448.00	119,339,448.00
Other Local Revenue	8600-8799	1,537,071.00	4,887,009.00	2,869,784.00	4,698,197.00	3,000,000.00		30,334,997.00	30,334,997.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00			370,500.00	370,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		48,150,046.00	43,903,063.00	57,943,522.00	70,811,016.00	13,000,000.00	5,000,000.00	568,465,753.00	568,465,753.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,614,019.00	16,462,277.00	17,042,790.00	17,887,641.00	1,100,000.00	3,000,000.00	188,676,950.00	188,676,950.00
Classified Salaries	2000-2999	6,414,993.00	6,155,747.00	6,249,333.00	6,260,093.00	400,000.00	800,000.00	72,732,388.00	72,732,388.00
Employee Benefits	3000-3999	8,616,243.00	8,594,462.00	8,658,273.00	26,115,215.00	400,000.00	1,000,000.00	115,231,402.00	115,231,402.00
Books and Supplies	4000-4999	1,438,641.00	2,299,225.00	1,958,180.00	5,870,100.00	10,000,000.00	11,000,000.00	46,378,805.00	46,378,805.00
Services	5000-5999	9,978,607.00	7,625,339.00	11,504,140.00	14,552,249.00	6,000,000.00	3,000,000.00	112,744,633.00	112,744,633.00
Capital Outlay	6000-6999	508,297.00	1,165,172.00	1,128,673.00	2,952,000.00	100,000.00		19,887,400.00	19,887,400.00
Other Outgo	7000-7499	249,193.00	79,575.00	57,169.00	2,230,389.00			2,253,191.00	2,253,191.00
Interfund Transfers Out	7600-7629	0.00	0.00	47,775,654.00	0.00			47,775,654.00	47,775,654.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		43,819,993.00	42,381,797.00	94,374,212.00	75,867,687.00	18,000,000.00	18,800,000.00	605,680,423.00	605,680,423.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00		30,409,498.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	30,409,498.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,000,000.00	3,823,921.00	0.00	0.00	0.00		43,000,365.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		5,197,084.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,000,000.00	3,823,921.00	0.00	0.00	0.00	0.00	48,197,449.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		(3,000,000.00)	(3,823,921.00)	0.00	0.00	0.00	0.00	(17,787,951.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,330,053.00	(2,302,655.00)	(36,430,690.00)	(5,056,671.00)	(5,000,000.00)	(13,800,000.00)	(55,002,621.00)	(37,214,670.00)
F. ENDING CASH (A + E)		210,560,329.00	208,257,674.00	171,826,984.00	166,770,313.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								147,970,313.00	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,446.00	20,680.00	20,735.00	20,735.00	55.00	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)	20,446.00	20,680.00	20,735.00	20,735.00	55.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	46.00	45.00	48.00	48.00	3.00	7.0%
b. Special Education-Special Day Class	12.00	10.00	12.00	12.00	2.00	20.0%
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)	58.00	55.00	60.00	60.00	5.00	9.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,504.00	20,735.00	20,795.00	20,795.00	60.00	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					0.00	
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					0.00	
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	2,157.00	2,154.00	2,140.00	2,140.00	(14.00)	-1.0%
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)	2,157.00	2,154.00	2,140.00	2,140.00	(14.00)	-1.0%
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)	2,157.00	2,154.00	2,140.00	2,140.00	(14.00)	-1.0%

2024-25
Second Interim Budget
MULTIYEAR PROJECTION ASSUMPTIONS
For 2025-26 and 2026-27

General Fund – Unrestricted

REVENUE ASSUMPTIONS

Local Control Funding Formula (LCFF) for the 2025-26 projection year is an increase of \$16.2 million.

- \$12.3 million increase for base funding
- \$3.9 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- 2.43% COLA increase
- Additional \$3,252 per TK ADA
- Increase in the “funded” and actual ADA (Average Daily Attendance) is 263 ADA
 - 21,058 ADA (20,998 + 60 SCOE)
- Increase in Charter ADA is 19; total of 2,159
- Enrollment projection = 25,229 (22,857 + 78 SCOE + 2,294 charters)
- Attendance yield for LCFF = 91.86% attendance rate

The unduplicated percentage (3 year rolling average) are similar to the prior year.

The 2026-27 LCFF projection is an increase of \$14.6 million and includes a 3.52% COLA increase and 120 ADA increase (for Northlake TK-8). LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

Federal Revenues remain unchanged in the projection years.

Other State Revenues remain unchanged in the projection years. The significant revenue sources are Lottery, Mandate Block Grant (MBG) and transportation funds.

Other Local Revenues decrease in the projection years for interest income. The largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters of \$6.3 million for administrative and other support services from Twin Rivers. Interest income of \$4.5 million and \$1 million miscellaneous revenue are the next largest revenue sources.

Transfers In decrease in 2025-26 for one-time items related to the prior year.

Contributions from unrestricted to restricted increase \$1 million in 2025-26 and another \$1 million in 2026-27. The increases are for special education and RRMA salary step/column increases.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.30% for step/column in both projection years. There are no salary schedule increases in either projection years. The 2025-26 Other Adjustments increase of \$1.3 million is for 13 additional teachers (7 TK for expanded birth months and new 20:1 state class size requirement, 4 Northlake and 2 secondary grade levels) and also a decrease of \$1.6 million for the prior year grievance settlement. The 2026-27 Other Adjustments increase of \$4.9 million is for 6 additional teachers at Northlake and the elimination of the teacher salary off set to one-time block grant funds.

Classified Salaries increase by 2.10% for step in both projection years. There are no salary schedule increases in either projection years. The 2025-26 Other Adjustments increase of \$322,000 is for an additional 7 TK paraeducators. 2026-27 Other Adjustments increase of \$276,000 is for three positions previously funded by one-time block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 0.35% in 2025-26 and an additional increase of 0.10% in 2026-27, \$151,000 and \$43,000 respectively.

Books and Supplies include an ongoing 3% increase for inflation in 2025-26 along with an ongoing reduction for one-time and prior year carryover funds of \$4.1 million. In 2026-27, the increase for inflation is 3%.

Services and Other Operating include an ongoing 3% increase for inflation in 2025-26 along with an ongoing reduction for one-time funds of \$1 million. In 2026-27, the increase for inflation is 3%.

Capital Outlay decrease of \$415,550 in 2025-26 is for prior year one-time and carryover funds.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs are a negative expenditure and is decreased ongoing (with an offsetting amount from restricted funds) due to less categorical program expenditures to charge indirect.

Transfers Out decrease \$5 million in 2026-27 and ongoing of funds for facility projects.

Other Adjustments represent the change in supplemental/concentration revenue to be allocated to LCAP programs. Additionally, the S/C programs will need to cover the increased costs of step/column and salary increases for the positions in the S/C funding source.

ENDING FUND BALANCE

The district is projecting a structural deficit in both of the projection years; \$4.7 million in 25-26 and \$1.4 million in 26-27. The projection years do not include any salary schedule increases. The district has enough of an ending fund balance in both projection years to

meet the State 3% requirement but not the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$42 million) or 10% of the general fund expenditures and other financing sources.

The ending fund balances are categorized by the GASB 54 requirements.

2025-26:

Nonspendable - \$1,977,817

Restricted - \$60,966,205

Committed - \$20,660,502

- \$4,000,000 Resolution for technology
- \$10,000,000 Resolution for HVAC
- \$6,660,502 Board Resolution for Employee Recruitment and Retention

Assigned - \$41,754

Economic Uncertainties - \$41,411,134

Unassigned - \$0

2026-27:

Nonspendable - \$1,977,817

Restricted - \$52,870,823

Committed - \$20,660,502

- \$4,000,000 – Board Resolution for technology
- \$10,000,000 – Board Resolution for HVAC
- \$6,660,502 Board Resolution for Employee Recruitment and Retention

Assigned - \$41,754

Economic Uncertainties - \$40,046,026

Unassigned - \$0

General Fund – Restricted

REVENUE ASSUMPTIONS

Local Control Funding Formula (LCFF) is the property taxes for the SELPA and are unchanged in the projection years.

Federal Revenues reflect a \$10.1 million ongoing reduction in 2025-26 for ESSER funds.

Other State Revenues reflect a reduction of \$10 million for one-time revenue in the prior year. The largest funding source is \$31.6 million of ELOP funds, then \$28.6 million for SELPA, \$15.2 million for the STRS on-behalf pension contribution, \$5.1 million ASES and the fifth largest of \$4.3 million Art & Music in Schools. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line. The 2026-27 budget includes an increase for LCFF Equity Multiplier funds.

Other Local Revenues reflect a reduction of \$6.8 million for one-time funds in the prior year (CalSHAPE and SMAQMD transportation).

Contributions from unrestricted to restricted increase \$1 million in 2025-26 and an additional \$1 million in 2026-27 to cover each year's salary step/column increases for special education and RRMA.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.30% for step/column in both projection years. There are no salary schedule increases in either of the projection years. The Other Adjustments column decrease in 2026-27 is to eliminate and move positions to unrestricted funds that were paid by block grant and other one-time funds.

Classified Salaries increase by 2.10% for step in both projection years. There are no salary schedule increases in either of the projection years. The Other Adjustments column decrease in 2026-27 is to move positions to unrestricted funds that were paid by block grant funds.

Except for changes to CalPERS, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above.

Books and Supplies decrease \$2.6 million in 2025-26 to support the increase salary costs and for one-time prior year carryovers. The 2026-27 reduction of \$1.2 is to support the increase salary costs.

Services and Other Operating decrease \$13.5 million in 2025-26 to remove one-time items related to one-time funds and then another \$2.1 million reduction in 2026-27 for one-time funds (mostly the EIPG, CalSHAPE and Medi-Cal).

Capital Outlay decrease in 2025-26 is \$15.9 million for the elimination of ESSER, KIT and SMAQMD transportation funded projects in the prior year. In 2026-27 the amount is unchanged.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs decrease slightly in each of the projection years.

ENDING FUND BALANCE

The multiyear projections reflect an ending fund balance of \$70 million in 2025-26 and \$52.9 million in 2026-27 for various categorical programs to be spent in the future.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	372,685,825.00	4.34%	388,868,993.00	3.77%	403,533,204.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,682,678.00	0.00%	9,682,678.00	0.00%	9,682,678.00
4. Other Local Revenues	8600-8799	16,884,193.00	(26.65%)	12,384,193.00	(4.04%)	11,884,193.00
5. Other Financing Sources						
a. Transfers In	8900-8929	370,500.00	(19.03%)	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(60,860,916.00)	1.57%	(61,813,916.00)	1.57%	(62,786,916.00)
6. Total (Sum lines A1 thru A5c)		338,762,280.00	3.15%	349,421,948.00	3.78%	362,613,159.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				134,993,115.00		136,092,014.00
b. Step & Column Adjustment				1,403,910.00		1,431,196.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(305,011.00)		4,948,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,993,115.00	.81%	136,092,014.00	4.69%	142,471,210.00
2. Classified Salaries						
a. Base Salaries				50,297,406.00		51,541,251.00
b. Step & Column Adjustment				921,845.00		947,967.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				322,000.00		276,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,297,406.00	2.47%	51,541,251.00	2.37%	52,765,218.00
3. Employee Benefits	3000-3999	71,154,726.00	1.66%	72,338,609.00	2.77%	74,344,672.00
4. Books and Supplies	4000-4999	17,224,385.00	(21.19%)	13,574,497.00	3.68%	14,074,497.00
5. Services and Other Operating Expenditures	5000-5999	33,102,200.00	(.47%)	32,947,200.00	2.73%	33,847,200.00
6. Capital Outlay	6000-6999	2,339,183.00	(17.76%)	1,923,633.00	0.00%	1,923,633.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	922,122.00	0.00%	922,122.00	0.00%	922,122.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,211,142.00)	(15.32%)	(6,953,142.00)	(2.40%)	(6,786,142.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	47,775,654.00	0.00%	47,775,000.00	(10.47%)	42,775,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				3,935,075.00		7,640,857.00
11. Total (Sum lines B1 thru B10)		349,597,649.00	1.29%	354,096,259.00	2.79%	363,978,267.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,835,369.00)		(4,674,311.00)		(1,365,108.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		79,600,887.53		68,765,518.53		64,091,207.53
2. Ending Fund Balance (Sum lines C and D1)		68,765,518.53		64,091,207.53		62,726,099.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,977,817.19		1,977,817.19		1,977,817.19
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	20,660,502.00		20,660,502.00		20,660,502.00
d. Assigned	9780	41,754.00		41,754.00		41,754.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	46,085,445.34		41,411,134.34		40,046,026.34
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		68,765,518.53		64,091,207.53		62,726,099.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	46,085,445.34		41,411,134.34		40,046,026.34
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		46,085,445.34		41,411,134.34		40,046,026.34
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,700,000.00	0.00%	1,700,000.00	0.00%	1,700,000.00
2. Federal Revenues	8100-8299	44,034,983.00	(23.01%)	33,901,937.00	0.00%	33,901,937.00
3. Other State Revenues	8300-8599	109,656,770.00	(9.09%)	99,686,130.00	3.17%	102,844,108.00
4. Other Local Revenues	8600-8799	13,450,804.00	(50.69%)	6,633,128.00	0.00%	6,633,128.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	60,860,916.00	1.57%	61,813,916.00	1.58%	62,787,916.00
6. Total (Sum lines A1 thru A5c)		229,703,473.00	(11.31%)	203,735,111.00	2.03%	207,867,089.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				53,683,835.00		54,277,725.00
a. Base Salaries				593,890.00		601,611.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment						(5,275,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,683,835.00	1.11%	54,277,725.00	(8.61%)	49,604,336.00
2. Classified Salaries				22,434,982.00		22,843,116.00
a. Base Salaries				408,134.00		416,705.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		(276,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,434,982.00	1.82%	22,843,116.00	.62%	22,983,821.00
3. Employee Benefits	3000-3999	44,076,676.00	.64%	44,360,163.00	(2.23%)	43,371,885.00
4. Books and Supplies	4000-4999	29,154,420.00	(8.96%)	26,543,395.00	(4.45%)	25,361,573.00
5. Services and Other Operating Expenditures	5000-5999	79,642,433.00	(16.97%)	66,129,316.00	(3.23%)	63,990,767.00
6. Capital Outlay	6000-6999	17,548,217.00	(90.24%)	1,712,878.00	0.00%	1,712,878.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,759,923.00	0.00%	2,759,923.00	0.00%	2,759,923.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,782,288.00	(3.51%)	6,544,288.00	(5.61%)	6,177,288.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		256,082,774.00	(12.07%)	225,170,804.00	(4.09%)	215,962,471.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(26,379,301.00)		(21,435,693.00)		(8,095,382.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		108,781,199.54		82,401,898.54		60,966,205.54
2. Ending Fund Balance (Sum lines C and D1)		82,401,898.54		60,966,205.54		52,870,823.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	82,401,900.02		60,966,205.54		52,870,823.54
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	(1.48)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		82,401,898.54		60,966,205.54		52,870,823.54
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	374,385,825.00	4.32%	390,568,993.00	3.75%	405,233,204.00
2. Federal Revenues	8100-8299	44,034,983.00	(23.01%)	33,901,937.00	0.00%	33,901,937.00
3. Other State Revenues	8300-8599	119,339,448.00	(8.35%)	109,368,808.00	2.89%	112,526,786.00
4. Other Local Revenues	8600-8799	30,334,997.00	(37.31%)	19,017,321.00	(2.63%)	18,517,321.00
5. Other Financing Sources						
a. Transfers In	8900-8929	370,500.00	(19.03%)	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	1,000.00
6. Total (Sum lines A1 thru A5c)		568,465,753.00	(2.69%)	553,157,059.00	3.13%	570,480,248.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				188,676,950.00		190,369,739.00
a. Base Salaries				1,997,800.00		2,032,807.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(305,011.00)		(327,000.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	188,676,950.00	.90%	190,369,739.00	.90%	192,075,546.00
2. Classified Salaries				72,732,388.00		74,384,367.00
a. Base Salaries				1,329,979.00		1,364,672.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				322,000.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,732,388.00	2.27%	74,384,367.00	1.83%	75,749,039.00
3. Employee Benefits	3000-3999	115,231,402.00	1.27%	116,698,772.00	.87%	117,716,557.00
4. Books and Supplies	4000-4999	46,378,805.00	(13.50%)	40,117,892.00	(1.70%)	39,436,070.00
5. Services and Other Operating Expenditures	5000-5999	112,744,633.00	(12.12%)	99,076,516.00	(1.25%)	97,837,967.00
6. Capital Outlay	6000-6999	19,887,400.00	(81.71%)	3,636,511.00	0.00%	3,636,511.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,682,045.00	0.00%	3,682,045.00	0.00%	3,682,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,428,854.00)	(71.39%)	(408,854.00)	48.92%	(608,854.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	47,775,654.00	0.00%	47,775,000.00	(10.47%)	42,775,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
c. Other Adjustments				3,935,075.00		7,640,857.00
11. Total (Sum lines B1 thru B10)		605,680,423.00	(4.36%)	579,267,063.00	.12%	579,940,738.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(37,214,670.00)		(26,110,004.00)		(9,460,490.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		188,382,087.07		151,167,417.07		125,057,413.07
2. Ending Fund Balance (Sum lines C and D1)		151,167,417.07		125,057,413.07		115,596,923.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,977,817.19		1,977,817.19		1,977,817.19
b. Restricted	9740	82,401,900.02		60,966,205.54		52,870,823.54
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,660,502.00		20,660,502.00		20,660,502.00
d. Assigned	9780	41,754.00		41,754.00		41,754.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	46,085,445.34		41,411,134.34		40,046,026.34

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	(1.48)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		151,167,417.07		125,057,413.07		115,596,923.07
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	46,085,445.34		41,411,134.34		40,046,026.34
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.48)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		46,085,443.86		41,411,134.34		40,046,026.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.61%		7.15%		6.91%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		22,875.00		23,157.00		23,277.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		605,680,423.00		579,267,063.00		579,940,738.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		605,680,423.00		579,267,063.00		579,940,738.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		18,170,412.69		17,378,011.89		17,398,222.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		18,170,412.69		17,378,011.89		17,398,222.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,050,000.00	0.00%	1,050,000.00	0.00%	1,050,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,050,000.00	0.00%	1,050,000.00	0.00%	1,050,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	838,500.00	0.00%	838,500.00	0.00%	838,500.00
5. Services and Other Operating Expenditures	5000-5999	211,500.00	0.00%	211,500.00	0.00%	211,500.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,050,000.00	0.00%	1,050,000.00	0.00%	1,050,000.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	570,493.93		570,493.93		570,493.93
2. Ending Fund Balance (Sum lines C and D1)		570,493.93		570,493.93		570,493.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	570,493.93		570,493.93		570,493.93
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		570,493.93		570,493.93		570,493.93
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. The revenues are projected to be the same as the expenditures.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,021,673.00	0.00%	2,021,673.00	0.00%	2,021,673.00
3. Other State Revenues	8300-8599	3,822,879.00	.81%	3,853,875.00	1.42%	3,908,642.00
4. Other Local Revenues	8600-8799	7,263.00	0.00%	7,263.00	0.00%	7,263.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		5,851,815.00	.53%	5,882,811.00	.93%	5,937,578.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,461,014.00	(1.95%)	1,432,529.00	(10.24%)	1,285,829.00
2. Classified Salaries	2000-2999	1,830,120.00	(10.71%)	1,634,146.00	(7.43%)	1,512,694.00
3. Employee Benefits	3000-3999	1,424,773.00	(2.68%)	1,386,563.00	(7.63%)	1,280,823.00
4. Books and Supplies	4000-4999	353,015.00	0.00%	353,015.00	.13%	353,458.00
5. Services and Other Operating Expenditures	5000-5999	1,165,527.00	0.00%	1,165,527.00	0.00%	1,165,527.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	210,534.00	11.84%	235,453.00	(7.93%)	216,780.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		6,744,983.00	(3.52%)	6,507,233.00	(6.03%)	6,115,111.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(893,168.00)		(624,422.00)		(177,533.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,851,080.14		957,912.14		333,490.14
2. Ending Fund Balance (Sum lines C and D1)		957,912.14		333,490.14		155,957.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	838,845.95		333,490.14		115,957.14
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	119,066.19				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		40,000.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		957,912.14		333,490.14		155,957.14

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2025-26 - Federal and Other Local revenues (interest & GED fees) remain unchanged. State revenues is slightly increased for COLA. A 1.5% step/column increase is budgeted in both certificated and classified salaries. No salary schedule increase is budgeted. One-time variable pay for both certificated and classified is removed. Except for the increase to PERS, employee benefit rates are unchanged. Supplies along with Services and Other Operating remain unchanged. Indirect cost is projected at the 2024-25 rate. 2026-27 - Federal and Other Local revenue (interest & GED fees) remain unchanged. State revenue is slightly increased for COLA. A 1.5% step/column increase is budgeted in both certificated and classified salaries. No salary

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>schedule increase is budgeted. 2 FTE reduction in both certificated and classified positions in order to balance the budget. Except for the increase to PERS, employee benefit rates are unchanged. All other expenditures remain unchanged. Indirect cost is projected at the 2024-25 rate. Additional reductions will need to be made in 2027-28 if the projections remain at these levels. But there is enough of an ending fund balance to cover these years.</p>						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	4,976,856.00	(21.66%)	3,898,784.00	1.98%	3,975,947.00
3. Other State Revenues	8300-8599	8,966,212.00	(15.91%)	7,539,571.00	0.00%	7,539,571.00
4. Other Local Revenues	8600-8799	215,655.00	(7.33%)	199,841.00	0.00%	199,841.00
5. Other Financing Sources						
a. Transfers In	8900-8929	654.00	27,187.77%	178,462.00	47.51%	263,244.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		14,159,377.00	(16.55%)	11,816,658.00	1.37%	11,978,603.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	4,098,191.00	2.65%	4,206,976.00	4.33%	4,389,337.00
2. Classified Salaries	2000-2999	2,781,100.00	4.30%	2,900,644.00	4.29%	3,025,118.00
3. Employee Benefits	3000-3999	3,430,679.00	2.97%	3,532,412.00	5.02%	3,709,661.00
4. Books and Supplies	4000-4999	1,460,543.00	(86.14%)	202,483.00	0.00%	202,483.00
5. Services and Other Operating Expenditures	5000-5999	1,410,787.00	(7.48%)	1,305,289.00	0.00%	1,305,289.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	474,689.00	24.44%	590,680.00	4.10%	614,883.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		13,655,989.00	(6.72%)	12,738,484.00	3.99%	13,246,771.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		503,388.00		(921,826.00)		(1,268,168.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,670,135.19		4,173,523.19		3,251,697.19
2. Ending Fund Balance (Sum lines C and D1)		4,173,523.19		3,251,697.19		1,983,529.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,173,523.19		3,251,697.19		1,983,529.19
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,173,523.19		3,251,697.19		1,983,529.19
(Line D3f must agree with Line D2)						

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2025-26 – Federal and State revenues decrease to remove one-time funds. Other Local revenues decrease to remove one-time funds. Transfers In increase for the possibility of a contribution from the General Fund. A 1.5% step/column increase is budgeted in both certificated and classified salaries No salary schedule increase is budgeted except for required COLA increase of Federal programs. 2 FTE reduction in both certificated and classified positions in order to right size staffing to preschool enrollment. Except for the increase to PERS, employee benefit rates are unchanged. All other expenditures are reduced to cover the increases in salaries and benefits and the elimination of one-time purchases with the one-time revenue. Indirect cost is projected

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
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at the 2024-25 rate. 2026-27 – Federal revenues increase for COLA. State and Other Local revenues remain unchanged. Salary and benefits include a 1.5% step/column increase. No salary schedule increase is budgeted except for required COLA increase of Federal programs. Except for the increase in PERS, employee benefit rates are unchanged. All other expenditures remain unchanged. Indirect cost is projected at the 2024-25 rate. Structural deficit will need to be addressed for 2027-28 if the projections remain at these levels. But there is enough of an ending fund balance to cover these years.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	23,510,746.00	5.76%	24,864,134.00	.97%	25,104,518.00
3. Other State Revenues	8300-8599	4,745,474.00	4.93%	4,979,611.00	1.00%	5,029,407.00
4. Other Local Revenues	8600-8799	382,381.00	(38.90%)	233,640.00	.36%	234,476.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		28,638,601.00	5.02%	30,077,385.00	.97%	30,368,401.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	9,471,471.00	2.81%	9,737,318.00	2.52%	9,982,692.00
3. Employee Benefits	3000-3999	4,777,780.00	2.75%	4,909,091.00	2.55%	5,034,196.00
4. Books and Supplies	4000-4999	13,645,349.00	(2.01%)	13,371,173.00	.40%	13,424,203.00
5. Services and Other Operating Expenditures	5000-5999	935,093.00	6.06%	991,732.00	1.75%	1,009,048.00
6. Capital Outlay	6000-6999	759,630.00	(77.16%)	173,463.00	(45.00%)	95,405.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	743,631.00	8.41%	806,179.00	.81%	812,678.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		30,332,954.00	(1.13%)	29,988,956.00	1.23%	30,358,222.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,694,353.00)		88,429.00		10,179.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	15,991,764.98		14,297,411.98		14,385,840.98
2. Ending Fund Balance (Sum lines C and D1)		14,297,411.98		14,385,840.98		14,396,019.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	277,071.17		277,071.17		277,071.17
b. Restricted	9740	14,020,341.22		14,108,769.81		14,118,948.81
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.41)		0.00		0.00
f. Total Components of Ending Fund Balance		14,297,411.98		14,385,840.98		14,396,019.98
(Line D3f must agree with Line D2)						

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2025-26 - Federal and State revenues reflect a 5% increase for reimbursement rate increases and increase in student participation. Other Local revenues reflect a decrease to interest income. A 2.6% step increase is budgeted. No salary schedule increase is budgeted. Except for the increase to PERS, employee benefit rates are unchanged. The food and supplies budget decrease, net effect of increase for inflation and decrease of one-time funds from the prior year. Other operating expenditures increase for inflation. Capital Outlay decreases for one-time equipment purchases in the prior year. Indirect cost is projected at 4.61% until the projected year rates are updated from CDE. 2026-27 - Federal, State and Other Local Revenues are projected to

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
increase slightly (1%) for reimbursement rate increases. A 2.6% step increase is budgeted. No salary schedule increase is budgeted. Except for the increase to PERS, employee benefit rates are unchanged. Food and supplies along with services increase for inflation. Indirect cost is projected at 4.61% until the projected year rates are updated from CDE.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	50,000.00	0.00%	50,000.00	0.00%	50,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	11,775,000.00	0.00%	11,775,000.00	0.00%	11,775,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		11,825,000.00	0.00%	11,825,000.00	0.00%	11,825,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	295,835.00	1.41%	300,000.00	0.00%	300,000.00
6. Capital Outlay	6000-6999	15,653,858.00	(26.38%)	11,525,000.00	0.00%	11,525,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		15,949,693.00	(25.86%)	11,825,000.00	0.00%	11,825,000.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,124,693.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	4,124,692.58		(.42)		(.42)
2. Ending Fund Balance (Sum lines C and D1)		(.42)		(.42)		(.42)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.42)		(.42)		(.42)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(.42)		(.42)		(.42)
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	200,000.00	(25.00%)	150,000.00	(33.33%)	100,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		200,000.00	(25.00%)	150,000.00	(33.33%)	100,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		200,000.00		150,000.00		100,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	7,135,456.90		7,335,456.90		7,485,456.90
2. Ending Fund Balance (Sum lines C and D1)		7,335,456.90		7,485,456.90		7,585,456.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,335,456.90		7,485,456.90		7,585,456.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		7,335,456.90		7,485,456.90		7,585,456.90
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Only interest income is budgeted in the projection years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	500.00	(64.00%)	180.00	(55.56%)	80.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		500.00	(64.00%)	180.00	(55.56%)	80.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	4,861.00	2.86%	5,000.00	2.00%	5,100.00
6. Capital Outlay	6000-6999	56,014,167.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		56,019,028.00	(99.99%)	5,000.00	2.00%	5,100.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(56,018,528.00)		(4,820.00)		(5,020.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	56,036,276.29		17,748.29		12,928.29
2. Ending Fund Balance (Sum lines C and D1)		17,748.29		12,928.29		7,908.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	.34				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	17,747.95		12,928.29		7,908.29
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		17,748.29		12,928.29		7,908.29
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	(1,990,645.00)	(250.70%)	3,000,000.00	0.00%	3,000,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		(1,990,645.00)	(250.70%)	3,000,000.00	0.00%	3,000,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	39,764.00	5.00%	41,751.00	5.00%	43,838.00
3. Employee Benefits	3000-3999	15,198.00	5.30%	16,004.00	5.30%	16,852.00
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	496,415.00	(39.57%)	300,000.00	0.00%	300,000.00
6. Capital Outlay	6000-6999	19,636,847.00	(86.54%)	2,642,245.00	(.11%)	2,639,310.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		20,188,224.00	(85.14%)	3,000,000.00	0.00%	3,000,000.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(22,178,869.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	26,550,312.98		4,371,443.98		4,371,443.98
2. Ending Fund Balance (Sum lines C and D1)		4,371,443.98		4,371,443.98		4,371,443.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,371,443.98		4,371,443.98		4,371,443.98
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		4,371,443.98		4,371,443.98		4,371,443.98
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,415,537.00	(100.00%)		0.00%	
4. Other Local Revenues	8600-8799	250,000.00	(100.00%)		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,665,537.00	(100.00%)	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	18,961,012.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		18,961,012.00	(100.00%)	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(16,295,475.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	16,295,474.97		(.03)		(.03)
2. Ending Fund Balance (Sum lines C and D1)		(.03)		(.03)		(.03)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.03)		(.03)		(.03)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(.03)		(.03)		(.03)
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. 2025-26 – Any projects not finished in the prior year will then be budgeted in 2025-26. The revenue is removed as it was a one-time reimbursement of State School Facility projects previously submitted and completed. Another State bond sale will need to occur before we receive refunds on other previously submitted projects.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,784,850.00	(84.14%)	283,000.00	0.00%	283,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	36,000,000.00	0.00%	36,000,000.00	(13.89%)	31,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		37,784,850.00	(3.97%)	36,283,000.00	(13.78%)	31,283,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	3,072.00	(100.00%)		0.00%	
5. Services and Other Operating Expenditures	5000-5999	1,086,975.00	(74.61%)	275,950.00	0.00%	275,950.00
6. Capital Outlay	6000-6999	116,600,002.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	70,500.00	0.00%	70,500.00	0.00%	70,500.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		117,760,549.00	(99.71%)	346,450.00	0.00%	346,450.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(79,975,699.00)		35,936,550.00		30,936,550.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	91,119,736.90		11,144,037.90		47,080,587.90
2. Ending Fund Balance (Sum lines C and D1)		11,144,037.90		47,080,587.90		78,017,137.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,083,216.09		11,083,216.09		11,083,216.09
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	60,821.81		35,997,371.81		66,933,921.81
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		11,144,037.90		47,080,587.90		78,017,137.90
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. 2025-26 - Other Local Revenue reflects \$100,000 interest income, \$50,000 GCC MOU, \$8,000 library lease income, and \$125,000 tower lease income; these revenues are budgeted to be spent. Transfers In are one-time savings from block grants and will be used towards ENEC and future Board approved projects. Additionally, any projects not finished in 2024-25 will then be budgeted in 2025-26. 2026-27 - is the same except for a reduction of \$5 million for Transfers In (one-time block grant funds are starting to dry up). The ending fund balance is to go towards future board approved projects.						

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

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

CRITERIA AND STANDARDS**1. CRITERION: Average Daily Attendance**

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	20,680.00	20,735.00	.2%	Met
	Charter School	2,154.00	2,140.00		
	Total ADA	22,834.00	22,875.00		
1st Subsequent Year (2025-26)	District Regular	20,941.00	20,998.00	.2%	Met
	Charter School	2,159.00	2,159.00		
	Total ADA	23,100.00	23,157.00		
2nd Subsequent Year (2026-27)	District Regular	21,061.00	21,118.00	.2%	Met
	Charter School	2,159.00	2,159.00		
	Total ADA	23,220.00	23,277.00		

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	22,570.00	22,562.00		
Charter School	2,288.00	2,287.00		
Total Enrollment	24,858.00	24,849.00	0.0%	Met
1st Subsequent Year (2025-26)				
District Regular	22,857.00	22,857.00		
Charter School	2,294.00	2,294.00		
Total Enrollment	25,151.00	25,151.00	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	22,987.00	22,987.00		
Charter School	2,294.00	2,294.00		
Total Enrollment	25,281.00	25,281.00	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	18,776	21,758		
	Charter School	1,966	2,185		
	Total ADA/Enrollment	20,742	23,943		86.6%
Second Prior Year (2022-23)	District Regular	19,789	21,946		
	Charter School	2,003	2,160		
	Total ADA/Enrollment	21,792	24,106		90.4%
First Prior Year (2023-24)	District Regular	20,228	22,101		
	Charter School	2,123	2,284		
	Total ADA/Enrollment	22,351	24,385		91.7%
				Historical Average Ratio:	89.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):					90.1%

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	20,735	22,562			
	Charter School	2,140	2,287			
	Total ADA/Enrollment	22,875	24,849		92.1%	Not Met
1st Subsequent Year (2025-26)	District Regular	20,998	22,857			
	Charter School	2,159	2,294			
	Total ADA/Enrollment	23,157	25,151		92.1%	Not Met
2nd Subsequent Year (2026-27)	District Regular	21,118	22,987			
	Charter School	2,159	2,294			
	Total ADA/Enrollment	23,277	25,281		92.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The attendance % has increased each year since COVID. Estimating 92.1% attendance. Prior to COVID, the attendance % was over 94%.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	396,730,124.00	396,796,042.00	0.0%	Met
1st Subsequent Year (2025-26)	413,533,782.00	412,979,210.00	(.1%)	Met
2nd Subsequent Year (2026-27)	426,484,053.00	427,643,421.00	.3%	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)	192,034,614.35	221,252,557.47	86.8%
Second Prior Year (2022-23)	219,276,195.66	251,536,479.03	87.2%
First Prior Year (2023-24)	235,368,263.85	276,239,500.16	85.2%
	Historical Average Ratio:		86.4%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	256,445,247.00	301,821,995.00	85.0%	Met
1st Subsequent Year (2025-26)	259,971,874.00	306,321,259.00	84.9%	Met
2nd Subsequent Year (2026-27)	269,581,100.00	321,203,267.00	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)	43,474,788.00	44,034,983.00	1.3%	No
1st Subsequent Year (2025-26)	33,341,742.00	33,901,937.00	1.7%	No
2nd Subsequent Year (2026-27)	33,341,742.00	33,901,937.00	1.7%	No

Explanation:
(required if Yes)

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

Current Year (2024-25)	111,458,850.00	119,339,448.00	7.1%	Yes
1st Subsequent Year (2025-26)	108,454,794.00	109,368,808.00	.8%	No
2nd Subsequent Year (2026-27)	111,612,772.00	112,526,786.00	.8%	No

Explanation:
(required if Yes)

2024-25 increase is mostly a new one-time award (Certificated Wellness Coach \$6.8M)

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

Current Year (2024-25)	25,246,885.00	30,334,997.00	20.2%	Yes
1st Subsequent Year (2025-26)	14,929,209.00	19,017,321.00	27.4%	Yes
2nd Subsequent Year (2026-27)	13,929,209.00	18,517,321.00	32.9%	Yes

Explanation:
(required if Yes)

2024-25 increase and ongoing for Medi-Cal billing and interest income and one-time Teacher Residency .

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

Current Year (2024-25)	44,293,312.00	46,378,805.00	4.7%	No
1st Subsequent Year (2025-26)	38,158,917.00	40,117,892.00	5.1%	Yes
2nd Subsequent Year (2026-27)	37,477,095.00	39,436,070.00	5.2%	Yes

Explanation:
(required if Yes)

2024-25 increase and ongoing for the ongoing revenue increases.

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

Current Year (2024-25)	105,179,416.00	112,744,633.00	7.2%	Yes
1st Subsequent Year (2025-26)	93,331,845.00	99,076,516.00	6.2%	Yes
2nd Subsequent Year (2026-27)	91,507,234.00	97,837,967.00	6.9%	Yes

Explanation:
(required if Yes)

2024-25 increase and ongoing for the ongoing revenue increases.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	180,180,523.00	193,709,428.00	7.5%	Not Met
1st Subsequent Year (2025-26)	156,725,745.00	162,288,066.00	3.5%	Met
2nd Subsequent Year (2026-27)	158,883,723.00	164,946,044.00	3.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	149,472,728.00	159,123,438.00	6.5%	Not Met
1st Subsequent Year (2025-26)	131,490,762.00	139,194,408.00	5.9%	Not Met
2nd Subsequent Year (2026-27)	128,984,329.00	137,274,037.00	6.4%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

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	15,723,100.17	16,000,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		15,300,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.6%	7.1%	6.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	2.4%	2.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(10,835,369.00)	349,597,649.00	3.1%	Not Met
1st Subsequent Year (2025-26)	(4,674,311.00)	354,096,259.00	1.3%	Met
2nd Subsequent Year (2026-27)	(1,365,108.00)	363,978,267.00	.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2024-25, once the one-time items are removed the structural deficit is \$8.3 million.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	151,167,417.07	Met
1st Subsequent Year (2025-26)	125,057,413.07	Met
2nd Subsequent Year (2026-27)	115,596,923.07	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	166,770,313.00	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.)	22,875	23,157	23,277
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	605,680,423.00	579,267,063.00	579,940,738.00
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)	605,680,423.00	579,267,063.00	579,940,738.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	18,170,412.69	17,378,011.89	17,398,222.14
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)	18,170,412.69	17,378,011.89	17,398,222.14

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	46,085,445.34	41,411,134.34	40,046,026.34
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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)	(1.48)	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)	46,085,443.86	41,411,134.34	40,046,026.34
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.61%	7.15%	6.91%
District's Reserve Standard (Section 10B, Line 7):	18,170,412.69	17,378,011.89	17,398,222.14
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)	(57,929,080.00)	(60,860,916.00)	5.1%	2,931,836.00	Not Met
1st Subsequent Year (2025-26)	(58,882,080.00)	(61,813,916.00)	5.0%	2,931,836.00	Met
2nd Subsequent Year (2026-27)	(59,855,080.00)	(62,786,916.00)	4.9%	2,931,836.00	Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	370,500.00	370,500.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	300,000.00	300,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	47,775,654.00	47,775,654.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	47,775,000.00	47,775,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	42,775,000.00	42,775,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

2024-25 and ongoing the contribution to the Special Education program and RRMA increased.

- 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)

Total Annual Payments:	24,491,665	33,023,339	32,173,937	25,248,397
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:

(Required if Yes

to increase in total

annual payments)

Increases are due to GO Bond scheduled payments.

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

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

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

No

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

Explanation:

(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

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
a. Total OPEB liability	47,704,724.00	47,704,724.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	47,704,724.00	47,704,724.00

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

	Actuarial
Jul 01, 2022	Jul 01, 2022

- 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
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	3,251,459.00	3,251,459.00
Current Year (2024-25)	3,251,459.00	3,251,459.00
1st Subsequent Year (2025-26)	3,251,459.00	3,251,459.00
2nd Subsequent Year (2026-27)	3,251,459.00	3,251,459.00

- 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)

1,278,000.00	1,278,000.00
1,278,000.00	1,278,000.00
1,278,000.00	1,278,000.00

- 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)

1,278,000.00	1,278,000.00
1,278,000.00	1,278,000.00
1,278,000.00	1,278,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

217	217
217	217
217	217

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

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

First Interim
(Form 01CSI, Item S7B) Second Interim

3 Self-Insurance Contributions

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

First Interim
(Form 01CSI, Item S7B) Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

4 Comments:

Property, liability and worker's compensation are all with School Insurance Authority (SIA).

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,464.8	1,525.7	1,553.7	1,559.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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7. Amount included for any tentative salary schedule increases

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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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
19,055,491		

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	1,132.9	1,184.2	1,191.4	1,191.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
11,983,161		

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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?

N/A

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	195.2	195.2	195.2	195.2

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

2,872,072

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

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

--	--	--

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
