



COLUSA UNIFIED SCHOOL DISTRICT

SECOND INTERIM BUDGET

FISCAL YEAR
2024-2025

COLUSA UNIFIED SCHOOL DISTRICT

SECOND INTERIM REPORT ASSUMPTIONS 2024-2025

with Narrative Summary

The Colusa Unified School District (CUSD) interim report is developed using a site-based budget model approach. In addition, a portion of the budget is developed to compliment the Local Control and Accountability Plan, which identifies how the District will support the most at-risk students that it serves.

INTRODUCTION

At the Board of Education (BOE) meeting on December 16, 2024, the BOE approved the First Interim Report with a positive certification. The approved interim report was an update to the District's budget to capture the changes to the State Budget as a result of trailer bill language passed over the summer. Since the approval of the First Interim Report, there have been changes to the K-12 education budget. LEAs face near and long-term challenges, including risks to the state revenue forecast, declining enrollment, inflationary pressures including pension rate increases, and expiring one-time federal and state pandemic relief funds.

As each LEA has unique funding and program needs, it remains essential that LEAs continuously assess their individual situations, work closely with their County Office of Education and plan accordingly to maintain fiscal solvency and educational program integrity.

PROPOSED STATE BUDGET

On January 10, 2025, Governor Gavin Newsom released the proposed state budget for 2025-2026. The Governor's Budget represents an increase of approximately \$7.5 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act. However, the budget proposes to provide only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$119.2 billion for that year. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 are made after the end of the fiscal year. The 2025-26 budget includes \$118.9 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

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

- Proposition 98 Rainy Day fund includes a \$1.2 billion deposit in 2024-25 and \$376 million in 2025-26 for a revised balance of \$1.5 billion. This balance does not trigger school district reserve caps in 2025-26.
- The funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education and several other categorical programs

outside the LCFF is 2.43%.

- The budget provides a total of \$2.4 billion ongoing funding to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. The budget also provides an accumulated amount of \$1.5 billion in on-going funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class.
- Expanded Learning Opportunities Program includes \$435 million in ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils.
- English Language Proficiency Screening instrument for TK students receives \$10 million in one-time funding to support multilingual learners.
- TK-12 High Speed Network budget includes a proposed \$3.5 million in additional ongoing funding.
- The budget includes \$2 million in one-time funding for IEP digitization and translation into multiple languages.
- Homeless Education Technical Assistance Centers, which were first established through the American Rescue Plan Act's Homeless Children and Youth programs, will receive \$1.5 million ongoing funding.
- The requirement to offer a course in ethnic studies as a high school graduation requirement for the incoming freshman class in 2025-26 is not triggered. Given current revenue projections, where legislation was not funded in prior budgets and remains contingent on a future appropriation (as is the case with AB 101 and other bills), the administration is not proposing funding.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, the financial impact of devastating wildfires in Southern California, absenteeism due to immigration concerns for families and potential federal policy and funding changes with a new administration bring a risk of state budget shortfalls in 2025-2026 as well as future years. Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs.

Given the risks associated with the state budget, caution should be exercised before budgeting for any of the increases included in the Governor's Budget other than statutory COLA. These increases will likely change before the final state budget is enacted.

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF has been very complex. The primary cause for this complexity is the State's commitment to ensuring all LEAs are funded at no less than what they received in 2012-2013 with an eight-year cycle to fully fund the LCFF. This is simple in concept but complex in application. The current budget proposal continues to fully fund the LCFF.

The following paragraphs describe the basic components of the formula. The most distinct component is the role and impact of COLA during the transition years. Under the former model, COLAs (and their deficits) played the central role in determining increases in year-over-year funding. Under the LCFF, COLAs are one-step in the formula's calculation that has four driving factors which are: (1) the Average Daily Attendance (ADA); (2) Unduplicated Count of students that qualify for free or reduced lunch, are an English language learner, or are foster youth or homeless; (3) Percentage of Gap Funding; and (4) COLA.

In addition, there are several other factors that are included in the calculation of funding for each school district in the state. For the Colusa Unified School District, some of the factors are calculated but do not apply. For those factors that apply, the most significant are noted.

TK-3 Grade Span Adjustment (GSA) The base grant for the TK-3 grade span increases by an add-on of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades TK-3, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts are required to either: 1) Have a class size ratio of 24:1 or less at each school site in 2013-2014 and maintain that ratio in the future; 2) Collectively bargain an alternative class size ratio for this grade span, or; 3) Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the Colusa Unified School District, the current collective bargaining agreement does not define class size less than the required 24:1. However, actual class size(s) are in the area of approximately 20.83:1. The target funding associated with this adjustment for the 2024-2025 fiscal year is estimated at \$446,111.

Supplemental and Concentration Grants Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced-price meals, or who are classified as English learners or as foster youth or homeless. The use of these funds is subject to the regulations adopted by the State Board of Education.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the District's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 65% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Colusa Unified School District, its 78.38% unduplicated percentage is expected to generate a concentration grant for 23.38% of its ADA.

The following charts are a result from the LCFF Calculator 2024-2025 First Interim Report funding model. The three charts provide data for the variables of target funding, entitlement funding, and minimum proportional percentage.

Chart #1 shows the target calculation of the LCFF including the GSA and Supplemental and Concentration grant funding targets of \$598,876, \$2,441,621, and \$2,193,395 respectively.

Colusa Unified (61598) - Second Interim Budget			v.25.1		3/10/2025		CY	
LOCAL CONTROL FUNDING FORMULA			2024-25					
LCFF ENTITLEMENT CALCULATION								
		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors		1.07%		0.00%	76.01%	76.01%		
		3-PY Average						
		ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3		427.72	\$ 10,025	\$ 1,043	\$ 1,683	\$ 1,512	\$ 6,100,167	
Grades 4-6		298.01	10,177		1,547	1,390	3,908,083	
Grades 7-8		216.72	10,478		1,593	1,431	2,926,109	
Grades 9-12		483.43	12,144	316	1,894	1,702	7,761,840	
Subtract Necessary Small School ADA and Funding		-	-	-			-	
Total Base, Supplemental, and Concentration Grant			\$ 15,462,307	\$ 598,876	\$ 2,441,621	\$ 2,193,395	\$ 20,696,199	
NSS Allowance			-				-	
TOTAL BASE		1,425.88	\$ 15,462,307	\$ 598,876	\$ 2,441,621	\$ 2,193,395	\$ 20,696,199	

Chart #1 – LCFF Target

Chart #2, the LCFF Entitlement Calculation, shows an increase in funding of \$1445,857 or a 0.70% increase. Note: the overall increase is less than the 1.07% COLA due to the fluctuation in the District's unduplicated pupil count and the three-year funding average being applied. The average for the District is 1,425.88; while actual ADA is 1,381.96. If the three-year funding average had not been in place, the overall increase for 2024-2025 would have been less than the funded COLA.

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental				\$ 20,923,005
Change Over Prior Year		0.70%	145,857	
LCFF Entitlement Per ADA (excluding Categorical MSA)				14,674
Per-ADA Change Over Prior Year		2.52%	360	
Basic Aid Status (school districts only)				<i>Non-Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES				
			Increase	2024-25
State Aid		-5.50%	(708,314)	\$ 12,180,635
Education Protection Account				3,054,505
Property Taxes Net of In-Lieu Transfers		3.63%	199,272	5,687,865
Charter In-Lieu Taxes		0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-2.45%	(509,042)	\$ 20,923,005

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two future years. Note that the funding levels include prior year funding for the EIA program and other funding spent on the targeted populations. As such, the proportionality amount is based on the difference. For fiscal 2024-2025, the MPP amount is \$4,635,016 or 28.67%.

LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 16,165,709	\$ 16,184,419	\$ 16,708,881	\$ 17,315,120	\$ 17,833,624
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,635,016	\$ 4,962,556	\$ 5,011,839	\$ 5,211,228	\$ 5,367,281
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 506,167	\$ 563,718	\$ 562,309	\$ 585,809	\$ 603,351
Percentage to Increase or Improve Services	28.67%	30.66%	30.00%	30.10%	30.10%

Chart #3 – Minimum Proportionality Percentage (MPP)

Enrollment / Average Daily Attendance (ADA) Assumption For the 2024-2025 fiscal year, enrollment was anticipated to be flat, but has been adjusted based on CBEDS enrollment from October 2024. For 2024-2025 fiscal year, the District expects to be funded on a prior year level of ADA or 1,420.73 as shown in Chart #4 – ADA Assumptions.

Colusa Unified (61598) - Second Interim Budget		3/10/2025				
DETAILED ADA CALCULATION		2024-25	2025-26	2026-27	2027-28	2028-29
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)						
Grades TK-3		427.72	416.63	426.84	426.84	426.84
Grades 4-6		297.13	299.36	276.84	276.84	276.84
Grades 7-8		215.78	208.76	218.57	218.57	218.57
Grades 9-12		480.10	465.09	462.71	462.71	462.71
Subtotal		1,420.73	1,389.84	1,384.96	1,384.96	1,384.96
		3-PY Average	3-PY Average	Current Yr	Current Yr	Current Yr

Chart #4 – ADA Assumptions

RESTRICTED REVENUE ASSUMPTIONS

Special Education The Adopted State budget for Special Education builds on funding augmentations implemented over the past several years.

The budget includes an 1.07% COLA, increasing the base rate to approximately \$906.49. In addition, the cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25. However, the moratorium on creation of new single-district SELPAs to June 30, 2026 and requiring the posting of each SELPA's annual local plan on the CDE's website remains in effect.

Equity Multiplier The 2023-24 State Budget created a new program called the Local Control Funding Formula Equity Multiplier. Under this program, funding will be

allocated to LEAs for schools meeting specific criteria: a prior year nonstability rate exceeding 25% and a prior year socioeconomically disadvantaged pupil rate exceeding 70%. The CDE will certify these allocations at the First Principal Apportionment.

The District must take into consideration that schools' eligibility for Equity Multiplier funds may change from year to year based on fluctuations in their nonstability rate and/or their socioeconomically disadvantaged pupil rate. Data on stability rates can be found on DataQuest or downloaded from the CDE. The data for the 2024-25 fiscal year is expected to be published in early 2025.

Equity Multiplier funding is restricted (SACS Resource Code 7399). Starting with the 2024-25 LCAP adoption, it became subject to reporting requirements in the Local Control and Accountability Plan (LCAP). For 2024-2025, the Colusa Unified School District is anticipated to receive \$50,709.

Federal and State Revenues The current budget model continues to have Federal (and State) revenues that are flowing from fiscal 2022-2023 to fiscal 2024-2025, but at a reduced rate. There are several funding sources and the carry forward of these dollars shows a reduction in year over year federal revenue of 10% in the budget year. The significant funding sources are noted in the following paragraphs.

Expanded Learning Opportunities (ELO) Program The Expanded Learning Opportunities Program (ELO-P) provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.

"Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. The Colusa Unified School District anticipates program revenues of \$821,337.

Arts, Music and Instructional Materials Discretionary Block Grant The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The funds were reduced with the 2023-2024 budget by close to 50%.

The May Revision for 2024-2025 makes one technical adjustment to the grant. Current law states that these funds are "available for encumbrance through June 30, 2025." The May Revision changes the code to state that the funds are "available for expenditure through June 30, 2026." In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

These funds for this block grant have been received in full and the budget assumes a carryover fund balance of \$717,686.

Learning Recovery Emergency Block Grant In the 2022-23 State Budget, the Learning Recovery Emergency Block Grant (LREBG) provided LEAs with \$7.9 billion in one-time funds for learning recovery initiatives to be spent through the 2027-28 school year. The May Revision reduces the Learning Recovery Emergency Block Grant by \$2.5 billion. This reduction would decrease the block grant by 32%, for a total program funding of \$5.4 billion.

The January Governor's Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG needs assessment and planned expenditures would need to be included in the Local Control and Accountability Plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

The Colusa Unified School District has already received 100% of this grant and has \$1,354,499 remaining to spend; approximately 65%. The grant is anticipated to be fully spent by the 2025-2026 fiscal year.

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

The Administration is well versed in the task of projecting known costs including personnel costs like step and column movement associated with existing bargaining agreements and other well-established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

The most significant is the potential future cost(s) that could be associated with the implementation of the Local Control Accountability Plan (LCAP). These cost(s) will be associated with the requirement to provide increased or improved services associated with the Minimum Proportional Percentage (MPP) requirement. In addition, the District will be responsible for funding previous categorically funded programs such as instructional materials, career technical education, deferred maintenance, and professional development just to name a few.

Unrestricted and Restricted Expenditure Changes Unrestricted expenditures

decreased by \$244,130 or 1.27%\$ in the Second Interim Report. decreases were predominately in other outgo and professional services. The remainder of the decrease represents an increase in capital outlay and books and supplies.

Restricted expenditures increased by \$778,340 or 8.96%. The increase is primarily attributed to the budgeting of the one-time funds discussed above, carryover resources, and balancing position control to match restricted resources.

Multiyear Projections Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To generate such a document, districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a Multi-Year Projection (MYP).

The further into the future a projection is made, the greater the likelihood the variables used to create the projection will deviate from assumed values. Subsequent year projections are predicated on trying to forecast variables that are entirely outside the control of the District, including the actions of current and future elected officials and the direction of the global, national and state economy. The implementation of the LCFF has in some ways increased the uncertainty for the District because there are now distinct components that impact the formula (See LCFF section earlier in this document) and they have a varying impact from district to district.

The current MYP, based on the data provided in the Adopted State Budget, takes a somewhat modest approach in assuming that future year funding for the LCFF will benefit from a growth economy. For the District, estimated increases in 2025-2026 and 2026-2027 are \$556,254 and \$478,919 respectively as shown below in Chart #5 – 2024-2025 SECOND INTERIM REPORT MYP LCFF Entitlement Calculation.

Colusa Unified (61598) - Second Interim Budget				v.25.1		CY1		CY2	
LOCAL CONTROL FUNDING FORMULA						2025-26		2026-27	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 21,270,456		\$ 21,845,983	
Change Over Prior Year				1.66%	347,451			2.71%	575,527
LCFF Entitlement Per ADA (excluding Categorical MSA)						15,255			15,723
Per-ADA Change Over Prior Year				3.96%	581			3.07%	468
Basic Aid Status (school districts only)						Non-Basic Aid		Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid				4.57%	Increase 556,254	2025-26 \$ 12,736,889		3.76%	Increase 478,919
Education Protection Account						3,059,456			\$ 13,215,808
Property Taxes Net of In-Lieu Transfers				-3.76%	(213,754)	5,474,111		0.00%	3,156,064
Charter In-Lieu Taxes				0.00%	-	-		0.00%	5,474,111
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				1.64%	342,500	\$ 21,270,456		2.25%	\$ 21,845,983

CHART #5 – 2024-2025 SECOND INTERIM REPORT MYP LCFF ENTITLEMENT CALCULATION

The MYP, as with last year, is liberal in nature as it assumes funding growth assuming a future positive economic state. However, the projection does not factor in the impact that continued inflation will have on the economy or at what point in time that impact will be felt. As the current year budget cycle continues to evolve, the Board of Education will be presented with updated scenarios on what future funding may look like and its impact on future budgets.

For purposes of approval of the 2024-2025 Second Interim Report, the MYP follows the funding model and assumes that future growth in expenditure of 5% per annum. For unrestricted and restricted dollars, there is deficit spending in the

budget and future years as one-time resources received in a prior year are being depleted. See Chart #6 – 2024-2025 SECOND INTERIM REPORT MYP below.

	<i>Funded Increase @ 1.07%</i>		<i>Est. Funded Increase @ 2.43%</i>		<i>Est. Funded Increase @ 3.52%</i>	
	<u>2024/2025</u>		<u>2025/2026</u>		<u>2026/2027</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$21,998,843	\$2,921,367	\$22,348,834	\$2,762,801	\$22,940,003	\$2,835,485
Total Expenditures / Uses / Sources	22,581,513	5,618,534	22,475,245	3,712,077	23,038,506	3,802,752
Net Increase/Decrease	\$ (582,670)	\$ (2,697,167)	\$ (126,411)	\$ (949,276)	\$ (98,503)	\$ (967,268)
Beginning Fund Balance	3,838,541	5,599,072	3,255,871	2,901,905	3,129,460	1,952,629
Ending Fund Balance	<u>\$ 3,255,871</u>	<u>\$ 2,901,905</u>	<u>\$ 3,129,460</u>	<u>\$ 1,952,629</u>	<u>\$ 3,030,957</u>	<u>\$ 985,362</u>

CHART #6 – 2024-2025 SECOND INTERIM REPORT MYP

GENERAL FUND CONCLUSION

The information provided for fiscal year 2024-25 and beyond includes the latest known proposals and projections to assist with current and multiyear planning. As each district has unique funding and program attributes and needs, it remains essential that districts continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.

Although the Adopted State Budget fully funds the COLA and avoids cuts to most ongoing education programs, District's should remain aware that the budget proposal was created prior to the massive wildfires in Southern California as well as federal policy changes, which may impact both revenues and expenditures. The Adopted State Budget for 2024-25 addresses current deficits through an \$8.8 billion accounting shift (see Proposition 98 Risk Factors below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) that expired on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Proposition 98 Risk Factors The Adopted State Budget contains elements of the agreement between the governor and the CTA that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. LEAs should be aware of the following risks of the Adopted State Budget:

- Cash deferrals. deferring the June 2025 apportionment to July 2025.
- Maintenance factor could be repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

The District's current Second Interim Report multi-year projection show the District to be in a stable and solvent position and therefore the District's Second Interim Report should be approved with a positive certification. There is a decrease in overall fund balance, but it is worth acknowledging that the decrease is a result in the spend down of one-time resources and/or one-time capital outlay expenses. The District will have to stay vigilant in its budgeting and spending practice as the depletion of one-time dollars will create the next potential funding cliff.

Additional risk to the District's fiscal solvency rides with the swing of the economy and now in the potential manipulation of Prop 28. The current trend is not necessarily favorable and all indications are that projected growth may occur at a more sluggish pace than anticipated. Although projected future year COLAs are in the 2.5% to 3.5% range, the paltry 1.07% COLA for 2024-2025 was projected to be 3.54% in January of 2023. Future COLAs could see similar fates.

The District will also be faced with near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. The District must be capable of responding. This is accomplished by having plans in place that are flexible, adaptable, and understood by all that they are based on a moment in time and subject to change. The District must be thoughtful in its actions as it recognizes the impacts of economic shifts. Future budgets and multi-year projections will most likely return to a more conservative approach in support of the caution that may be warranted.

ALL OTHER FUNDS

CAFETERIA FUND – FUND 13

REVENUE ASSUMPTIONS

There were no changes to the revenue assumptions since budget adoption. Revenues and contributions continue to be projected in the amount of \$1,315,900.

EXPENDITURE ASSUMPTIONS

Expenditures have increased by \$70,395 to cover costs associated with food, additional professional services, and equipment. Expenditures are expected to be \$1,295,750 with a surplus to fund balance of \$35,150.

DEFERRED MAINTENANCE FUND – FUND 14

REVENUE ASSUMPTIONS

Revenue for the fund in the form of an unrestricted general fund contribution and interest increased from adopted budget by \$5,000 to an amount of \$210,000.

EXPENDITURE ASSUMPTIONS

Expenditures are assumed at \$129,000 based on the projects in the deferred maintenance plan. The projected ending fund balance is \$151,728.

CAPITAL FACILITIES FUND – FUND 25

REVENUE ASSUMPTIONS

The budgeted revenue and interest on developer fees to be collected this year increased from \$127,500 to \$190,000.

EXPENDITURE ASSUMPTIONS

The projects this year are limited to MOT summer projects at an estimated match revenue. The projected ending fund balance is \$216,026.

COUNTY SCHOOL FACILITY FUND – FUND 35

REVENUE ASSUMPTIONS

Budgeted revenues were increased by \$400,000 for interest earnings.

EXPENDITURE ASSUMPTIONS

There are no current expenditures planned for this fund. Expenditures will be

planned once the District has completed an expense audit on the State matching funds.

SPECIAL RESERVE FOR CAPITAL OUTLAY – FUND 40

REVENUE ASSUMPTIONS

The budgeted revenue for this year is interest only (\$5,000) as the proceeds for the project were received in fiscal year 2021-2022.

EXPENDITURE ASSUMPTIONS

Debt service and interest payment on the project is \$155,379 which is offset by a transfer from the general fund. The projected ending fund balance is \$0.00.

END –SECOND INTERIM REPORT ASSUMPTIONS – CUSD – 2024-2025

GENERAL FUND

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,030,769.00	21,030,769.00	12,741,302.46	20,931,007.00	(99,762.00)	-0.5%
2) Federal Revenue		8100-8299	4,500.00	0.00	6,948.68	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	414,442.00	433,831.00	252,995.52	433,831.00	0.00	0.0%
4) Other Local Revenue		8600-8799	370,000.00	634,005.00	425,637.81	634,005.00	0.00	0.0%
5) TOTAL, REVENUES			21,819,711.00	22,098,605.00	13,426,884.47	21,998,843.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,753,949.00	8,864,643.00	4,802,317.45	8,864,643.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,672,875.00	2,762,875.00	1,683,158.98	2,762,875.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,287,754.00	4,387,754.00	2,348,721.71	4,387,754.00	0.00	0.0%
4) Books and Supplies		4000-4999	699,737.00	731,134.00	492,957.11	749,149.00	(18,015.00)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	1,792,689.00	1,916,472.00	1,210,633.84	1,835,570.00	80,902.00	4.2%
6) Capital Outlay		6000-6999	25,000.00	654,902.00	629,956.44	674,052.00	(19,150.00)	-2.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	240,517.00	44,440.00	77,698.00	162,819.00	67.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(122,259.00)	(124,011.00)	0.00	(161,585.00)	37,574.00	-30.3%
9) TOTAL, EXPENDITURES			18,109,745.00	19,434,286.00	11,212,185.53	19,190,156.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,709,966.00	2,664,319.00	2,214,698.94	2,808,687.00		
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	345,379.00	319,318.00	0.00	319,318.00	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	(3,020,601.00)	(3,282,006.00)	0.00	(3,072,039.00)	209,967.00	-6.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,365,980.00)	(3,601,324.00)	0.00	(3,391,357.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			343,986.00	(937,005.00)	2,214,698.94	(582,670.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,221,039.00	3,838,541.00		3,838,541.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,221,039.00	3,838,541.00		3,838,541.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,221,039.00	3,838,541.00		3,838,541.00		
2) Ending Balance, June 30 (E + F1e)			3,565,025.00	2,901,536.00		3,255,871.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,475.00	27,845.00		27,845.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,237,569.00	1,490,399.00		1,818,024.00		
Set-side for Technology	0000	9780	1,135,566.00					
Set-aside for Vehicles	0000	9780	544,848.00					
Set-aside for Curriculum	0000	9780	529,062.00					
Set-aside for Curriculum	1100	9780	28,093.00					
Set-side for Technology	0000	9780		521,640.00				
Set-aside for Vehicles	0000	9780		596,160.00				
Set-aside for Curriculum	0000	9780		253,900.00				
Set-aside for Curriculum	1100	9780		118,699.00				
Set-side for Technology	0000	9780				636,308.00		
Set-aside for Vehicles	0000	9780				727,210.00		
Set-aside for Curriculum	0000	9780				335,807.00		
Set-aside for Curriculum	1100	9780				118,699.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,296,981.00	1,383,292.00		1,410,002.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,275,925.00	10,275,925.00	8,292,984.00	12,180,635.00	1,904,710.00	18.5%
Education Protection Account State Aid - Current Year		8012	5,280,733.00	5,280,733.00	1,472,479.00	3,054,505.00	(2,226,228.00)	-42.2%
State Aid - Prior Years		8019	0.00	0.00	77,485.24	8,002.00	8,002.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	24,238.00	24,238.00	12,243.93	24,238.00	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	5,033,603.00	5,033,603.00	2,396,981.08	5,147,357.00	113,754.00	2.3%
Unsecured Roll Taxes		8042	384,895.00	384,895.00	407,784.00	434,895.00	50,000.00	13.0%
Prior Years' Taxes		8043	0.00	0.00	14,028.91	0.00	0.00	0.0%
Supplemental Taxes		8044	61,378.00	61,378.00	65,685.51	111,378.00	50,000.00	81.5%
Education Revenue Augmentation Fund (ERAF)		8045	(30,003.00)	(30,003.00)	0.00	(30,003.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	1,630.79	0.00	0.00	0.0%
Less: Non-LCFF								

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,030,769.00	21,030,769.00	12,741,302.46	20,931,007.00	(99,762.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,030,769.00	21,030,769.00	12,741,302.46	20,931,007.00	(99,762.00)	-0.5%
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	4,500.00	0.00	6,948.68	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,500.00	0.00	6,948.68	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						

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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	69,304.00	69,304.00	69,304.00	69,304.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	245,138.00	264,527.00	88,952.46	264,527.00	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	100,000.00	100,000.00	94,739.06	100,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			414,442.00	433,831.00	252,995.52	433,831.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	250,000.00	500,000.00	312,114.06	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%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	120,000.00	134,005.00	113,523.75	134,005.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			370,000.00	634,005.00	425,637.81	634,005.00	0.00	0.0%
TOTAL, REVENUES			21,819,711.00	22,098,605.00	13,426,884.47	21,998,843.00	(99,762.00)	-0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,122,667.00	7,233,361.00	3,957,996.97	7,233,361.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	641,722.00	641,722.00	264,007.55	641,722.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	845,295.00	845,295.00	488,493.39	845,295.00	0.00	0.0%
Other Certificated Salaries		1900	144,265.00	144,265.00	91,819.54	144,265.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,753,949.00	8,864,643.00	4,802,317.45	8,864,643.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	489,051.00	489,051.00	323,725.56	489,051.00	0.00	0.0%
Classified Support Salaries		2200	895,841.00	985,841.00	573,296.62	985,841.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	281,848.00	281,848.00	194,504.42	281,848.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	756,969.00	756,969.00	468,491.10	756,969.00	0.00	0.0%
Other Classified Salaries		2900	249,166.00	249,166.00	123,141.28	249,166.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,672,875.00	2,762,875.00	1,683,158.98	2,762,875.00	0.00	0.0%
EMPLOYEE BENEFITS								

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STRS		3101-3102	1,654,536.00	1,654,536.00	858,978.78	1,654,536.00	0.00	0.0%
PERS		3201-3202	674,540.00	674,540.00	390,120.31	674,540.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	318,216.00	318,216.00	189,578.55	318,216.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,419,679.00	1,419,679.00	708,984.32	1,419,679.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,280.00	5,280.00	3,069.04	5,280.00	0.00	0.0%
Workers' Compensation		3601-3602	187,798.00	187,798.00	110,488.80	187,798.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	100,000.00	71,050.68	100,000.00	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	27,705.00	27,705.00	16,451.23	27,705.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,287,754.00	4,387,754.00	2,348,721.71	4,387,754.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,700.00	16,700.00	2,269.52	16,700.00	0.00	0.0%
Books and Other Reference Materials		4200	6,000.00	6,000.00	664.96	6,000.00	0.00	0.0%
Materials and Supplies		4300	593,948.00	607,480.00	407,274.61	617,380.00	(9,900.00)	-1.6%
Noncapitalized Equipment		4400	83,089.00	100,954.00	82,748.02	109,069.00	(8,115.00)	-8.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			699,737.00	731,134.00	492,957.11	749,149.00	(18,015.00)	-2.5%
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	105,927.00	80,079.00	15,526.82	75,079.00	5,000.00	6.2%
Dues and Memberships		5300	24,200.00	35,430.00	11,358.50	35,430.00	0.00	0.0%
Insurance		5400-5450	350,000.00	350,000.00	360,007.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	504,552.00	504,552.00	323,909.08	504,552.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,030.00	134,280.00	64,554.63	146,780.00	(12,500.00)	-9.3%
Transfers of Direct Costs		5710	(7,520.00)	41,335.00	(129,063.02)	(80,962.00)	122,297.00	295.9%
Transfers of Direct Costs - Interfund		5750	0.00	(4,737.00)	(4,784.53)	(4,737.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	603,500.00	690,533.00	533,592.99	724,428.00	(33,895.00)	-4.9%
Communications		5900	85,000.00	85,000.00	35,532.37	85,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,792,689.00	1,916,472.00	1,210,633.84	1,835,570.00	80,902.00	4.2%
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	0.00	340,915.00	316,254.62	340,915.00	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	25,000.00	28,831.00	28,546.27	47,981.00	(19,150.00)	-66.4%
Equipment Replacement		6500	0.00	285,156.00	285,155.55	285,156.00	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			25,000.00	654,902.00	629,956.44	674,052.00	(19,150.00)	-2.9%
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	0.00	240,517.00	44,440.00	77,698.00	162,819.00	67.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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)			0.00	240,517.00	44,440.00	77,698.00	162,819.00	67.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(122,259.00)	(124,011.00)	0.00	(161,585.00)	37,574.00	-30.3%
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			(122,259.00)	(124,011.00)	0.00	(161,585.00)	37,574.00	-30.3%
TOTAL, EXPENDITURES			18,109,745.00	19,434,286.00	11,212,185.53	19,190,156.00	244,130.00	1.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	130,379.00	104,318.00	0.00	104,318.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Cafeteria Fund		7616	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			345,379.00	319,318.00	0.00	319,318.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,020,601.00)	(3,282,006.00)	0.00	(3,072,039.00)	209,967.00	-6.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,020,601.00)	(3,282,006.00)	0.00	(3,072,039.00)	209,967.00	-6.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,365,980.00)	(3,601,324.00)	0.00	(3,391,357.00)	209,967.00	-5.8%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	719,626.00	616,653.00	391,389.30	616,653.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,588,180.00	3,114,600.00	1,199,662.95	2,213,094.00	(901,506.00)	-28.9%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	91,620.00	91,620.00	76,620.00	510.8%
5) TOTAL, REVENUES			3,322,806.00	3,746,253.00	1,682,672.25	2,921,367.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,095,512.00	1,291,109.00	928,783.21	1,340,445.00	(49,336.00)	-3.8%
2) Classified Salaries		2000-2999	1,131,258.00	1,128,173.00	624,625.12	1,138,126.00	(9,953.00)	-0.9%
3) Employee Benefits		3000-3999	1,676,133.00	1,688,871.00	496,542.60	1,695,144.00	(6,273.00)	-0.4%
4) Books and Supplies		4000-4999	541,661.00	594,936.00	257,312.80	835,758.00	(240,822.00)	-40.5%
5) Services and Other Operating Expenditures		5000-5999	458,611.00	516,544.00	459,823.92	950,944.00	(434,400.00)	-84.1%
6) Capital Outlay		6000-6999	110,000.00	219,528.00	210,999.17	219,528.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,349,061.00	2,349,061.00	2,114,138.00	2,349,043.00	18.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	122,259.00	124,011.00	0.00	161,585.00	(37,574.00)	-30.3%
9) TOTAL, EXPENDITURES			7,484,495.00	7,912,233.00	5,092,224.82	8,690,573.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,161,689.00)	(4,165,980.00)	(3,409,552.57)	(5,769,206.00)		
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	3,020,601.00	3,282,006.00	0.00	3,072,039.00	(209,967.00)	-6.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,020,601.00	3,282,006.00	0.00	3,072,039.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,141,088.00)	(883,974.00)	(3,409,552.57)	(2,697,167.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,170,286.00	5,599,072.00		5,599,072.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,170,286.00	5,599,072.00		5,599,072.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,170,286.00	5,599,072.00		5,599,072.00		
2) Ending Balance, June 30 (E + F1e)			4,029,198.00	4,715,098.00		2,901,905.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,029,198.00	4,715,098.00		2,901,905.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	284,822.00	304,663.00	285,069.63	304,663.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	46,311.00	42,022.00	20,805.00	42,022.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	4,442.00	6,043.00	2,870.80	6,043.00	0.00	0.0%
Title III, English Learner Program	4203	8290	53,000.00	40,899.00	19,350.00	40,899.00	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	216,551.00	198,182.00	51,132.98	198,182.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	14,500.00	14,500.00	1,810.79	14,500.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	100,000.00	10,344.00	10,350.10	10,344.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			719,626.00	616,653.00	391,389.30	616,653.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	99,718.00	113,566.00	12,974.20	113,566.00	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%

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)
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	339,410.00	339,410.00	9,710.67	339,410.00	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	108,683.00	108,683.00	39,360.10	108,683.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,040,369.00	2,552,941.00	1,137,617.98	1,651,435.00	(901,506.00)	-35.3%
TOTAL, OTHER STATE REVENUE			2,588,180.00	3,114,600.00	1,199,662.95	2,213,094.00	(901,506.00)	-28.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	15,000.00	15,000.00	91,620.00	91,620.00	76,620.00	510.8%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	91,620.00	91,620.00	76,620.00	510.8%
TOTAL, REVENUES			3,322,806.00	3,746,253.00	1,682,672.25	2,921,367.00	(824,886.00)	-22.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,012,514.00	1,107,711.00	765,047.72	1,157,047.00	(49,336.00)	-4.5%
Certificated Pupil Support Salaries		1200	9,975.00	9,975.00	6,048.66	9,975.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	29,023.00	144,423.00	135,055.78	144,423.00	0.00	0.0%
Other Certificated Salaries		1900	44,000.00	29,000.00	22,631.05	29,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,095,512.00	1,291,109.00	928,783.21	1,340,445.00	(49,336.00)	-3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	525,286.00	538,969.00	298,828.54	548,758.00	(9,789.00)	-1.8%
Classified Support Salaries		2200	150,499.00	150,499.00	88,952.63	150,499.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	258,009.00	288,104.00	144,650.10	288,104.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,972.00	21,972.00	10,258.98	21,972.00	0.00	0.0%
Other Classified Salaries		2900	175,492.00	128,629.00	81,934.87	128,793.00	(164.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			1,131,258.00	1,128,173.00	624,625.12	1,138,126.00	(9,953.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,022,397.00	1,060,149.00	141,817.06	1,060,292.00	(143.00)	0.0%
PERS		3201-3202	254,213.00	239,378.00	136,891.70	241,919.00	(2,541.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	89,018.00	91,659.00	53,792.95	92,356.00	(697.00)	-0.8%
Health and Welfare Benefits		3401-3402	272,355.00	255,688.00	137,723.21	258,398.00	(2,710.00)	-1.1%
Unemployment Insurance		3501-3502	947.00	1,213.00	651.28	1,217.00	(4.00)	-0.3%
Workers' Compensation		3601-3602	32,642.00	36,076.00	23,227.67	36,254.00	(178.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,561.00	4,708.00	2,438.73	4,708.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,676,133.00	1,688,871.00	496,542.60	1,695,144.00	(6,273.00)	-0.4%
BOOKS AND SUPPLIES								

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	49,647.00	77,675.00	63,492.31	77,675.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	6,351.00	16,548.11	19,313.00	(12,962.00)	-204.1%
Materials and Supplies		4300	491,624.00	503,410.00	175,423.64	624,403.00	(120,993.00)	-24.0%
Noncapitalized Equipment		4400	390.00	7,500.00	1,848.74	114,367.00	(106,867.00)	-1,424.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			541,661.00	594,936.00	257,312.80	835,758.00	(240,822.00)	-40.5%
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	61,009.00	41,229.00	25,377.36	159,118.00	(117,889.00)	-285.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	95,000.00	48,928.04	95,000.00	0.00	0.0%
Transfers of Direct Costs		5710	7,520.00	(41,335.00)	129,063.02	80,962.00	(122,297.00)	295.9%
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	390,082.00	421,650.00	256,455.50	615,864.00	(194,214.00)	-46.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			458,611.00	516,544.00	459,823.92	950,944.00	(434,400.00)	-84.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	97,238.00	89,510.10	97,238.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	110,000.00	122,290.00	121,489.07	122,290.00	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			110,000.00	219,528.00	210,999.17	219,528.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,349,061.00	2,349,061.00	2,114,138.00	2,349,043.00	18.00	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%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,349,061.00	2,349,061.00	2,114,138.00	2,349,043.00	18.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	122,259.00	124,011.00	0.00	161,585.00	(37,574.00)	-30.3%
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			122,259.00	124,011.00	0.00	161,585.00	(37,574.00)	-30.3%
TOTAL, EXPENDITURES			7,484,495.00	7,912,233.00	5,092,224.82	8,690,573.00	(778,340.00)	-9.8%
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		
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								

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,020,601.00	3,282,006.00	0.00	3,072,039.00	(209,967.00)	-6.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,020,601.00	3,282,006.00	0.00	3,072,039.00	(209,967.00)	-6.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,020,601.00	3,282,006.00	0.00	3,072,039.00	209,967.00	6.4%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,030,769.00	21,030,769.00	12,741,302.46	20,931,007.00	(99,762.00)	-0.5%
2) Federal Revenue		8100-8299	724,126.00	616,653.00	398,337.98	616,653.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,002,622.00	3,548,431.00	1,452,658.47	2,646,925.00	(901,506.00)	-25.4%
4) Other Local Revenue		8600-8799	385,000.00	649,005.00	517,257.81	725,625.00	76,620.00	11.8%
5) TOTAL, REVENUES			25,142,517.00	25,844,858.00	15,109,556.72	24,920,210.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,849,461.00	10,155,752.00	5,731,100.66	10,205,088.00	(49,336.00)	-0.5%
2) Classified Salaries		2000-2999	3,804,133.00	3,891,048.00	2,307,784.10	3,901,001.00	(9,953.00)	-0.3%
3) Employee Benefits		3000-3999	5,963,887.00	6,076,625.00	2,845,264.31	6,082,898.00	(6,273.00)	-0.1%
4) Books and Supplies		4000-4999	1,241,398.00	1,326,070.00	750,269.91	1,584,907.00	(258,837.00)	-19.5%
5) Services and Other Operating Expenditures		5000-5999	2,251,300.00	2,433,016.00	1,670,457.76	2,786,514.00	(353,498.00)	-14.5%
6) Capital Outlay		6000-6999	135,000.00	874,430.00	840,955.61	893,580.00	(19,150.00)	-2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,349,061.00	2,589,578.00	2,158,578.00	2,426,741.00	162,837.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,594,240.00	27,346,519.00	16,304,410.35	27,880,729.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,723.00)	(1,501,661.00)	(1,194,853.63)	(2,960,519.00)		
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	345,379.00	319,318.00	0.00	319,318.00	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			(345,379.00)	(319,318.00)	0.00	(319,318.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(797,102.00)	(1,820,979.00)	(1,194,853.63)	(3,279,837.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,391,325.00	9,437,613.00		9,437,613.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,391,325.00	9,437,613.00		9,437,613.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,391,325.00	9,437,613.00		9,437,613.00		
2) Ending Balance, June 30 (E + F1e)			7,594,223.00	7,616,634.00		6,157,776.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,475.00	27,845.00		27,845.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,029,198.00	4,715,098.00		2,901,905.00		
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	2,237,569.00	1,490,399.00		1,818,024.00		
Set-side for Technology	0000	9780	1,135,566.00					
Set-aside for Vehicles	0000	9780	544,848.00					
Set-aside for Curriculum	0000	9780	529,062.00					
Set-aside for Curriculum	1100	9780	28,093.00					
Set-side for Technology	0000	9780		521,640.00				
Set-aside for Vehicles	0000	9780		596,160.00				
Set-aside for Curriculum	0000	9780		253,900.00				
Set-aside for Curriculum	1100	9780		118,699.00				
Set-side for Technology	0000	9780				636,308.00		
Set-aside for Vehicles	0000	9780				727,210.00		
Set-aside for Curriculum	0000	9780				335,807.00		
Set-aside for Curriculum	1100	9780				118,699.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,296,981.00	1,383,292.00		1,410,002.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,275,925.00	10,275,925.00	8,292,984.00	12,180,635.00	1,904,710.00	18.5%
Education Protection Account State Aid - Current Year		8012	5,280,733.00	5,280,733.00	1,472,479.00	3,054,505.00	(2,226,228.00)	-42.2%
State Aid - Prior Years		8019	0.00	0.00	77,485.24	8,002.00	8,002.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	24,238.00	24,238.00	12,243.93	24,238.00	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	5,033,603.00	5,033,603.00	2,396,981.08	5,147,357.00	113,754.00	2.3%
Unsecured Roll Taxes		8042	384,895.00	384,895.00	407,784.00	434,895.00	50,000.00	13.0%
Prior Years' Taxes		8043	0.00	0.00	14,028.91	0.00	0.00	0.0%
Supplemental Taxes		8044	61,378.00	61,378.00	65,685.51	111,378.00	50,000.00	81.5%
Education Revenue Augmentation Fund (ERAF)		8045	(30,003.00)	(30,003.00)	0.00	(30,003.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	1,630.79	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subtotal, LCFF Sources			21,030,769.00	21,030,769.00	12,741,302.46	20,931,007.00	(99,762.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,030,769.00	21,030,769.00	12,741,302.46	20,931,007.00	(99,762.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	284,822.00	304,663.00	285,069.63	304,663.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	46,311.00	42,022.00	20,805.00	42,022.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	4,442.00	6,043.00	2,870.80	6,043.00	0.00	0.0%
Title III, English Learner Program	4203	8290	53,000.00	40,899.00	19,350.00	40,899.00	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	216,551.00	198,182.00	51,132.98	198,182.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	14,500.00	14,500.00	1,810.79	14,500.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	104,500.00	10,344.00	17,298.78	10,344.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			724,126.00	616,653.00	398,337.98	616,653.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	69,304.00	69,304.00	69,304.00	69,304.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	344,856.00	378,093.00	101,926.66	378,093.00	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	339,410.00	339,410.00	9,710.67	339,410.00	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	108,683.00	108,683.00	39,360.10	108,683.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,140,369.00	2,652,941.00	1,232,357.04	1,751,435.00	(901,506.00)	-34.0%
TOTAL, OTHER STATE REVENUE			3,002,622.00	3,548,431.00	1,452,658.47	2,646,925.00	(901,506.00)	-25.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	500,000.00	312,114.06	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%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	15,000.00	15,000.00	91,620.00	91,620.00	76,620.00	510.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	120,000.00	134,005.00	113,523.75	134,005.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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%
TOTAL, OTHER LOCAL REVENUE			385,000.00	649,005.00	517,257.81	725,625.00	76,620.00	11.8%
TOTAL, REVENUES			25,142,517.00	25,844,858.00	15,109,556.72	24,920,210.00	(924,648.00)	-3.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,135,181.00	8,341,072.00	4,723,044.69	8,390,408.00	(49,336.00)	-0.6%
Certificated Pupil Support Salaries		1200	651,697.00	651,697.00	270,056.21	651,697.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	874,318.00	989,718.00	623,549.17	989,718.00	0.00	0.0%
Other Certificated Salaries		1900	188,265.00	173,265.00	114,450.59	173,265.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,849,461.00	10,155,752.00	5,731,100.66	10,205,088.00	(49,336.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,014,337.00	1,028,020.00	622,554.10	1,037,809.00	(9,789.00)	-1.0%
Classified Support Salaries		2200	1,046,340.00	1,136,340.00	662,249.25	1,136,340.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	539,857.00	569,952.00	339,154.52	569,952.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	778,941.00	778,941.00	478,750.08	778,941.00	0.00	0.0%
Other Classified Salaries		2900	424,658.00	377,795.00	205,076.15	377,959.00	(164.00)	0.0%
TOTAL, CLASSIFIED SALARIES			3,804,133.00	3,891,048.00	2,307,784.10	3,901,001.00	(9,953.00)	-0.3%
EMPLOYEE BENEFITS								

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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)
STRS		3101-3102	2,676,933.00	2,714,685.00	1,000,795.84	2,714,828.00	(143.00)	0.0%
PERS		3201-3202	928,753.00	913,918.00	527,012.01	916,459.00	(2,541.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	407,234.00	409,875.00	243,371.50	410,572.00	(697.00)	-0.2%
Health and Welfare Benefits		3401-3402	1,692,034.00	1,675,367.00	846,707.53	1,678,077.00	(2,710.00)	-0.2%
Unemployment Insurance		3501-3502	6,227.00	6,493.00	3,720.32	6,497.00	(4.00)	-0.1%
Workers' Compensation		3601-3602	220,440.00	223,874.00	133,716.47	224,052.00	(178.00)	-0.1%
OPEB, Allocated		3701-3702	0.00	100,000.00	71,050.68	100,000.00	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	32,266.00	32,413.00	18,889.96	32,413.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,963,887.00	6,076,625.00	2,845,264.31	6,082,898.00	(6,273.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	66,347.00	94,375.00	65,761.83	94,375.00	0.00	0.0%
Books and Other Reference Materials		4200	6,000.00	12,351.00	17,213.07	25,313.00	(12,962.00)	-104.9%
Materials and Supplies		4300	1,085,572.00	1,110,890.00	582,698.25	1,241,783.00	(130,893.00)	-11.8%
Noncapitalized Equipment		4400	83,479.00	108,454.00	84,596.76	223,436.00	(114,982.00)	-106.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,241,398.00	1,326,070.00	750,269.91	1,584,907.00	(258,837.00)	-19.5%
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	166,936.00	121,308.00	40,904.18	234,197.00	(112,889.00)	-93.1%
Dues and Memberships		5300	24,200.00	35,430.00	11,358.50	35,430.00	0.00	0.0%
Insurance		5400-5450	350,000.00	350,000.00	360,007.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	504,552.00	504,552.00	323,909.08	504,552.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,030.00	229,280.00	113,482.67	241,780.00	(12,500.00)	-5.5%
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	(4,737.00)	(4,784.53)	(4,737.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	993,582.00	1,112,183.00	790,048.49	1,340,292.00	(228,109.00)	-20.5%
Communications		5900	85,000.00	85,000.00	35,532.37	85,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,251,300.00	2,433,016.00	1,670,457.76	2,786,514.00	(353,498.00)	-14.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	438,153.00	405,764.72	438,153.00	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	25,000.00	28,831.00	28,546.27	47,981.00	(19,150.00)	-66.4%
Equipment Replacement		6500	110,000.00	407,446.00	406,644.62	407,446.00	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			135,000.00	874,430.00	840,955.61	893,580.00	(19,150.00)	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

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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)
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,349,061.00	2,589,578.00	2,158,578.00	2,426,741.00	162,837.00	6.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,349,061.00	2,589,578.00	2,158,578.00	2,426,741.00	162,837.00	6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,594,240.00	27,346,519.00	16,304,410.35	27,880,729.00	(534,210.00)	-2.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	130,379.00	104,318.00	0.00	104,318.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Cafeteria Fund		7616	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			345,379.00	319,318.00	0.00	319,318.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(345,379.00)	(319,318.00)	0.00	(319,318.00)	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,079,577.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00
6266	Educator Effectiveness, FY 2021-22	1,179.00
6300	Lottery: Instructional Materials	280,303.00
6383	Golden State Pathways Program	2.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	597,589.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	212,837.00
7412	A-G Access/Success Grant	79,823.00
7413	A-G Learning Loss Mitigation Grant	64,559.00
7435	Learning Recovery Emergency Block Grant	70,392.00
9010	Other Restricted Local	65,644.00
Total, Restricted Balance		2,901,905.00

OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	111,560.55	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	111,560.55	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	124,803.79	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,737.00	4,784.53	4,737.00	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	4,737.00	129,588.32	4,737.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(4,737.00)	(18,027.77)	(4,737.00)		
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	(4,737.00)	(18,027.77)	(4,737.00)		

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	166,517.00	148,025.00		148,025.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,517.00	148,025.00		148,025.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,517.00	148,025.00		148,025.00		
2) Ending Balance, June 30 (E + F1e)			166,517.00	143,288.00		143,288.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	166,517.00	143,288.00		143,288.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,504.79	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	107,055.76	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	111,560.55	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	124,803.79	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	124,803.79	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	4,737.00	4,784.53	4,737.00	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	4,737.00	4,784.53	4,737.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	4,737.00	129,588.32	4,737.00		
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	143,288.00
Total, Restricted Balance		143,288.00

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	760,000.00	760,000.00	365,998.85	760,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	520,000.00	520,000.00	257,087.49	520,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,900.00	35,900.00	32,949.89	35,900.00	0.00	0.0%
5) TOTAL, REVENUES			1,315,900.00	1,315,900.00	656,036.23	1,315,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	390,245.00	390,245.00	238,617.66	390,245.00	0.00	0.0%
3) Employee Benefits		3000-3999	218,321.00	218,321.00	109,335.60	218,321.00	0.00	0.0%
4) Books and Supplies		4000-4999	566,500.00	612,480.00	364,231.33	627,480.00	(15,000.00)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	50,289.00	53,489.00	23,519.86	53,489.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	6,215.00	0.00	6,215.00	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			1,225,355.00	1,280,750.00	735,704.45	1,295,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,545.00	35,150.00	(79,668.22)	20,150.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,000.00	15,000.00	0.00	15,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			105,545.00	50,150.00	(79,668.22)	35,150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	294,738.00	550,396.00		550,396.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,738.00	550,396.00		550,396.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,738.00	550,396.00		550,396.00		
2) Ending Balance, June 30 (E + F1e)			400,283.00	600,546.00		585,546.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	400,283.00	600,546.00		585,546.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	760,000.00	760,000.00	365,998.85	760,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			760,000.00	760,000.00	365,998.85	760,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	520,000.00	520,000.00	257,087.49	520,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			520,000.00	520,000.00	257,087.49	520,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	32,400.00	32,400.00	19,092.46	32,400.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	13,857.43	3,500.00	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%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,900.00	35,900.00	32,949.89	35,900.00	0.00	0.0%
TOTAL, REVENUES			1,315,900.00	1,315,900.00	656,036.23	1,315,900.00		
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	285,218.00	285,218.00	179,142.72	285,218.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	105,027.00	105,027.00	59,474.94	105,027.00	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			390,245.00	390,245.00	238,617.66	390,245.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	100,918.00	100,918.00	60,750.24	100,918.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,660.00	27,660.00	17,006.24	27,660.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	82,389.00	82,389.00	27,086.33	82,389.00	0.00	0.0%
Unemployment Insurance		3501-3502	186.00	186.00	113.92	186.00	0.00	0.0%
Workers' Compensation		3601-3602	6,479.00	6,479.00	3,961.07	6,479.00	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	689.00	689.00	417.80	689.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			218,321.00	218,321.00	109,335.60	218,321.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	48,500.00	58,500.00	30,026.75	58,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	35,980.00	2,031.60	35,980.00	0.00	0.0%
Food		4700	518,000.00	518,000.00	332,172.98	533,000.00	(15,000.00)	-2.9%
TOTAL, BOOKS AND SUPPLIES			566,500.00	612,480.00	364,231.33	627,480.00	(15,000.00)	-2.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	975.00	943.00	518.94	943.00	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	43,314.00	41,676.00	16,379.91	41,676.00	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	4,500.00	9,370.00	6,621.01	9,370.00	0.00	0.0%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,289.00	53,489.00	23,519.86	53,489.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,215.00	0.00	6,215.00	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	6,215.00	0.00	6,215.00	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	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			1,225,355.00	1,280,750.00	735,704.45	1,295,750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			15,000.00	15,000.00	0.00	15,000.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	585,546.00
Total, Restricted Balance		585,546.00

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	5,000.00	10,000.00	2,898.42	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	10,000.00	2,898.42	10,000.00		
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	10,000.00	44,000.00	33,817.12	44,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	69,000.00	50,000.00	8,300.00	50,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	35,000.00	51,003.46	35,000.00	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			129,000.00	129,000.00	93,120.58	129,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,000.00)	(119,000.00)	(90,222.16)	(119,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	200,000.00	200,000.00	0.00	200,000.00	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			200,000.00	200,000.00	0.00	200,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			76,000.00	81,000.00	(90,222.16)	81,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	158,366.00	70,728.00		70,728.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,366.00	70,728.00		70,728.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,366.00	70,728.00		70,728.00		
2) Ending Balance, June 30 (E + F1e)			234,366.00	151,728.00		151,728.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	234,366.00	151,728.00		151,728.00		

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)
Future Deferred Maintenance Projects	0000	9780		151,728.00				
Future Deferred Maintenance Projects	0000	9780	234,366.00					
Future Deferred Maintenance Projects	0000	9780				151,728.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	10,000.00	2,898.42	10,000.00	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			5,000.00	10,000.00	2,898.42	10,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	10,000.00	2,898.42	10,000.00		
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	34,000.00	33,817.12	34,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	44,000.00	33,817.12	44,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,000.00	35,000.00	0.00	35,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	15,000.00	8,300.00	15,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,000.00	50,000.00	8,300.00	50,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	50,000.00	35,000.00	51,003.46	35,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	35,000.00	51,003.46	35,000.00	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%
TOTAL, EXPENDITURES			129,000.00	129,000.00	93,120.58	129,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.00	200,000.00	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								
(a - b + c - d + e)			200,000.00	200,000.00	0.00	200,000.00		

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	127,500.00	190,000.00	340,389.77	190,000.00	0.00	0.0%
5) TOTAL, REVENUES			127,500.00	190,000.00	340,389.77	190,000.00		
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	27,500.00	27,500.00	3,444.95	27,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	162,500.00	0.00	162,500.00	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			127,500.00	190,000.00	3,444.95	190,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	336,944.82	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	336,944.82	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,075.00	216,026.00		216,026.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,075.00	216,026.00		216,026.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,075.00	216,026.00		216,026.00		
2) Ending Balance, June 30 (E + F1e)			8,075.00	216,026.00		216,026.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8,075.00	216,026.00		216,026.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	10,000.00	6,661.10	10,000.00	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								
Mitigation/Developer Fees		8681	125,000.00	180,000.00	333,728.67	180,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,500.00	190,000.00	340,389.77	190,000.00	0.00	0.0%
TOTAL, REVENUES			127,500.00	190,000.00	340,389.77	190,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,500.00	27,500.00	3,444.95	27,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,500.00	27,500.00	3,444.95	27,500.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	162,500.00	0.00	162,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	162,500.00	0.00	162,500.00	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			127,500.00	190,000.00	3,444.95	190,000.00		
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								
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								

Description	Resource Codes	Object Codes	Original Budget (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								
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	216,026.00
Total, Restricted Balance		216,026.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	400,000.00	111,005.37	400,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	400,000.00	111,005.37	400,000.00		
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)			0.00	400,000.00	111,005.37	400,000.00		
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)			0.00	400,000.00	111,005.37	400,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,714,310.00	3,637,688.00		3,637,688.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,714,310.00	3,637,688.00		3,637,688.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,714,310.00	3,637,688.00		3,637,688.00		
2) Ending Balance, June 30 (E + F1e)			3,714,310.00	4,037,688.00		4,037,688.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	3,714,310.00	4,037,688.00		4,037,688.00		
Future School Facilities Projects	0000	9780		4,037,688.00				
Future School Facilities Projects	0000	9780	3,714,310.00					
Future School Facilities Projects	0000	9780				4,037,688.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	400,000.00	111,005.37	400,000.00	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			0.00	400,000.00	111,005.37	400,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	400,000.00	111,005.37	400,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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	5,000.00	5,000.00	1,330.56	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	1,330.56	5,000.00		
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	155,379.00	155,379.00	31,276.81	155,379.00	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			155,379.00	155,379.00	31,276.81	155,379.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(150,379.00)	(150,379.00)	(29,946.25)	(150,379.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	130,379.00	104,318.00	0.00	104,318.00	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			130,379.00	104,318.00	0.00	104,318.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,000.00)	(46,061.00)	(29,946.25)	(46,061.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,751.00	46,061.00		46,061.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,751.00	46,061.00		46,061.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,751.00	46,061.00		46,061.00		
2) Ending Balance, June 30 (E + F1e)			34,751.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	34,751.00	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)
Future Solar Bond Debt Service	0000	9780	34,751.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,330.56	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%
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			5,000.00	5,000.00	1,330.56	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	1,330.56	5,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	62,554.00	62,554.00	31,276.81	62,554.00	0.00	0.0%
Other Debt Service - Principal		7439	92,825.00	92,825.00	0.00	92,825.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			155,379.00	155,379.00	31,276.81	155,379.00	0.00	0.0%
TOTAL, EXPENDITURES			155,379.00	155,379.00	31,276.81	155,379.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	130,379.00	104,318.00	0.00	104,318.00	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			130,379.00	104,318.00	0.00	104,318.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			130,379.00	104,318.00	0.00	104,318.00		

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	2,298.00	2,298.00	1,424.37	2,298.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297,128.00	297,128.00	223,160.98	297,128.00	0.00	0.0%
5) TOTAL, REVENUES			299,426.00	299,426.00	224,585.35	299,426.00		
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	339,150.00	339,150.00	92,675.00	339,150.00	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			339,150.00	339,150.00	92,675.00	339,150.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,724.00)	(39,724.00)	131,910.35	(39,724.00)		
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)			(39,724.00)	(39,724.00)	131,910.35	(39,724.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	482,236.00	397,014.00		397,014.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			482,236.00	397,014.00		397,014.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			482,236.00	397,014.00		397,014.00		
2) Ending Balance, June 30 (E + F1e)			442,512.00	357,290.00		357,290.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	442,512.00	357,290.00		357,290.00		

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)
Future GO Bond Debt Service	0000	9780		357,290.00				
Future GO Bond Debt Service	0000	9780	442,512.00					
Future GO Bond Debt Service	0000	9780				357,290.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	2,298.00	2,298.00	1,424.37	2,298.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,298.00	2,298.00	1,424.37	2,298.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	283,725.00	283,725.00	200,917.63	283,725.00	0.00	0.0%
Unsecured Roll		8612	3,152.00	3,152.00	8,659.54	3,152.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	2,586.00	2,586.00	1,272.89	2,586.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,665.00	7,665.00	12,310.92	7,665.00	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			297,128.00	297,128.00	223,160.98	297,128.00	0.00	0.0%
TOTAL, REVENUES			299,426.00	299,426.00	224,585.35	299,426.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	199,150.00	199,150.00	92,675.00	199,150.00	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)			339,150.00	339,150.00	92,675.00	339,150.00	0.00	0.0%
TOTAL, EXPENDITURES			339,150.00	339,150.00	92,675.00	339,150.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

SUPPLEMENTAL SCHEDULES

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 17, 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: Scott A. Lantsberger

Telephone: 530-458-7791

Title: Chief Business Official

E-mail: slantsberger@colusa.k12.ca.us

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	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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)	1,420.84	1,420.84	1,420.73	1,420.73	(.11)	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)	1,420.84	1,420.84	1,420.73	1,420.73	(.11)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI	0.00	0.00	5.15	5.15	5.15	0.0%
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	5.15	5.15	5.15	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,420.84	1,420.84	1,425.88	1,425.88	5.04	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			10,365,749.64	11,204,329.37	11,365,317.71	10,787,674.18	11,432,860.61	9,692,623.23	11,054,125.43	9,260,477.22
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,884,769.00	1,884,769.00	2,698,494.24	1,884,769.00	0.00	736,239.00	753,908.00	1,357,373.00
Property Taxes	8020-8079		0.00	0.00	356,244.39	54,521.20	15,450.44	2,450,681.44	19,825.96	25,559.64
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	1,630.79	0.00	0.00	0.00
Federal Revenue	8100-8299		8,000.00	3,631.52	29,782.06	72,933.48	68,040.47	47,682.79	168,267.66	0.00
Other State Revenue	8300-8599		215,106.00	215,106.00	472,272.47	243,837.40	69,304.00	5,903.06	231,129.54	0.00
Other Local Revenue	8600-8799		109,079.56	2,086.00	2,837.00	224,893.89	43,253.74	38,892.57	96,215.05	0.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	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			2,216,954.56	2,105,592.52	3,559,630.16	2,480,954.97	197,679.44	3,279,398.86	1,269,346.21	1,382,932.64
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		255,745.20	902,960.92	912,501.54	905,961.51	890,357.62	947,378.17	916,195.70	888,411.00
Classified Salaries	2000-2999		245,815.80	338,647.62	330,299.38	344,596.51	370,101.46	336,394.07	341,929.26	328,961.00
Employee Benefits	3000-3999		177,213.74	440,959.10	399,826.01	438,992.77	456,353.37	461,129.47	470,789.85	575,861.00
Books and Supplies	4000-4999		33,236.22	154,119.32	169,054.02	101,363.06	107,817.35	73,503.60	111,176.34	108,537.00
Services	5000-5999		201,540.69	160,318.01	591,412.10	167,593.82	179,322.73	179,848.07	190,422.34	165,143.00
Capital Outlay	6000-6999		335.00	254,991.27	368,486.50	57,464.67	63,200.82	66,180.35	30,297.00	0.00
Other Outgo	7000-7499		10,100.00	10,100.00	832,265.00	362,456.00	0.00	0.00	943,657.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			923,986.65	2,262,096.24	3,603,844.55	2,378,428.34	2,067,153.35	2,064,433.73	3,004,467.49	2,066,913.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	306,743.00	2,629.86							
Accounts Receivable	9200-9299	(396,655.76)	120,626.00	59,339.50	4,645.23	174,750.11	7,999.53		29,784.02	
Due From Other Funds	9310				816.95					
Stores	9320									
Prepaid Expenditures	9330					4,709.13				
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(89,912.76)	123,255.86	59,339.50	5,462.18	179,459.24	7,999.53	0.00	29,784.02	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(745,035.73)	577,644.04	(258,152.56)	253,175.41	(363,200.56)	(121,237.00)	(146,537.07)	88,310.95	
Due To Other Funds	9610				5,943.38		0.00			
Current Loans	9640									
Unearned Revenues	9650				279,772.53		0.00			
Deferred Inflows of Resources	9690									
SUBTOTAL		(745,035.73)	577,644.04	(258,152.56)	538,891.32	(363,200.56)	(121,237.00)	(146,537.07)	88,310.95	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		655,122.97	(454,388.18)	317,492.06	(533,429.14)	542,659.80	129,236.53	146,537.07	(58,526.93)	0.00
E. NET INCREASE/DECREASE (B - C + D)			838,579.73	160,988.34	(577,643.53)	645,186.43	(1,740,237.38)	1,361,502.20	(1,793,648.21)	(683,980.36)
F. ENDING CASH (A + E)			11,204,329.37	11,365,317.71	10,787,674.18	11,432,860.61	9,692,623.23	11,054,125.43	9,260,477.22	8,576,496.86
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):	JUNE								
A. BEGINNING CASH		8,576,496.86	7,643,793.86	9,553,737.62	8,316,045.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	857,373.00	1,357,373.00	857,373.00	970,701.76	0.00	0.00	15,243,142.00	15,243,142.00
Property Taxes	8020-8079	0.00	2,319,483.76	0.00	446,098.17	0.00	0.00	5,687,865.00	5,687,865.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(1,630.79)	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	150,000.00	0.00	68,315.02	0.00	0.00	616,653.00	616,653.00
Other State Revenue	8300-8599	600,000.00	0.00	0.00	594,266.53	0.00	0.00	2,646,925.00	2,646,925.00
Other Local Revenue	8600-8799	0.00	150,000.00	0.00	58,367.19	0.00	0.00	725,625.00	725,625.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	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		1,457,373.00	3,976,856.76	857,373.00	2,136,117.88	0.00	0.00	24,920,210.00	24,920,210.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	888,411.00	888,411.00	888,411.00	920,343.34	0.00	0.00	10,205,088.00	10,205,088.00
Classified Salaries	2000-2999	328,961.00	328,961.00	328,961.00	277,372.90	0.00	0.00	3,901,001.00	3,901,001.00
Employee Benefits	3000-3999	575,861.00	575,861.00	575,861.00	934,189.69	0.00	0.00	6,082,898.00	6,082,898.00
Books and Supplies	4000-4999	108,537.00	108,537.00	108,537.00	400,489.09	0.00	0.00	1,584,907.00	1,584,907.00
Services	5000-5999	165,143.00	165,143.00	165,143.00	455,484.24	0.00	0.00	2,786,514.00	2,786,514.00
Capital Outlay	6000-6999	55,000.00	0.00	28,152.56	(30,528.17)	0.00	0.00	893,580.00	893,580.00
Other Outgo	7000-7499	268,163.00	0.00	0.00	0.00	0.00	0.00	2,426,741.00	2,426,741.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	319,318.00	0.00	0.00	319,318.00	319,318.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,390,076.00	2,066,913.00	2,095,065.56	3,276,669.09	0.00	0.00	28,200,047.00	28,200,047.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							2,629.86	
Accounts Receivable	9200-9299							397,144.39	
Due From Other Funds	9310							816.95	
Stores	9320							0.00	
Prepaid Expenditures	9330							4,709.13	
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	405,300.33	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							30,003.21	
Due To Other Funds	9610							5,943.38	
Current Loans	9640							0.00	
Unearned Revenues	9650							279,772.53	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	315,719.12	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	89,581.21	
E. NET INCREASE/DECREASE (B - C + D)		(932,703.00)	1,909,943.76	(1,237,692.56)	(1,140,551.21)	0.00	0.00	(3,190,255.79)	(3,279,837.00)
F. ENDING CASH (A + E)		7,643,793.86	9,553,737.62	8,316,045.06	7,175,493.85				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,175,493.85	

Colusa Unified (61598) - Second Interim Budget	v.25.1	3/10/2025	CY
LOCAL CONTROL FUNDING FORMULA	2024-25		
LCFF ENTITLEMENT CALCULATION			
Calculation Factors	COLA & Augmentation 1.07%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 76.01% 76.01%
3-PY Average	ADA	Base	Grade Span
Grades TK-3	427.72	\$ 10,025	\$ 1,043
Grades 4-6	298.01	10,177	\$ 1,547
Grades 7-8	216.72	10,478	1,593
Grades 9-12	483.43	12,144	1,894
Subtract Necessary Small School ADA and Funding	-	-	1,702
Total Base, Supplemental, and Concentration Grant	\$ 15,462,307	\$ 598,876	\$ 2,441,621
NSS Allowance	-	-	\$ 2,193,395
TOTAL BASE	1,425.88	\$ 15,462,307	\$ 2,193,395
ADD ONS:			
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation (COLA added commencing 2023-24)			
Small School District Bus Replacement Program (COLA added commencing 2023-24)			
Transitional Kindergarten (Commencing 2022-23)	TK ADA	33.97	TK Add-on rate \$ 3,077.00
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF Entitlement Before Adjustments			
Miscellaneous Adjustments			
ADJUSTED LCFF ENTITLEMENT			
Local Revenue (including RDA)			
Gross State Aid			
Education Protection Account Entitlement			
Net State Aid			
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	2024-25 ADA	N/A
2012-13 NSS Allowance (deficit)	\$ 5,621.49	1,425.88	\$ 8,015,570
Minimum State Aid Adjustments	\$ -		-
Less Current Year Property Taxes/In-Lieu			
Less Education Protection Account Entitlement			
Subtotal State Aid for Historical RL/Charter General BG			
Categorical Minimum State Aid			
Charter School Categorical Block Grant adjusted for ADA	-	-	-
Minimum State Aid Guarantee Before Proration Factor			
Proration Factor			
Minimum State Aid Guarantee			
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			
Minimum State Aid plus Property Taxes including RDA			
Offset			
Minimum State Aid Prior to Offset			
Total Minimum State Aid with Offset			
State Aid Before Additional State Aid			
ADDITIONAL STATE AID			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental			
Change Over Prior Year	0.70%	145,857	\$ 20,923,005
LCFF Entitlement Per ADA (excluding Categorical MSA)			
Per-ADA Change Over Prior Year	2.52%	360	14,674
Basic Aid Status (school districts only)			
LCFF SOURCES INCLUDING EXCESS TAXES			
State Aid	-5.50%	Increase (708,314)	2024-25 \$ 12,180,635
Education Protection Account			
Property Taxes Net of In-Lieu Transfers	3.63%	199,272	3,054,505
Charter In-Lieu Taxes	0.00%	-	5,687,865
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-2.45%	(509,042)	-

Colusa Unified School District
Multiyear Projection Assumptions Summary
2024-2025 Second Interim Report
March 17, 2025

Fiscal 2024-2025

Revenues: Overall revenues for fiscal 2024-2025 decreased by 3.71% from the First Interim Budget amount of \$25,844,858. The decrease is a result of the claw-back of unspent Expanded Learning Opportunity Grant funds. The LCFF saw a decrease of \$99K due to decrease in the three-year average daily attendance rate as well as the unduplicated pupil count.

Expenditures: Overall expenditures are projected to increase by 1.92% to \$27,880,729. The expenditure increase is a result of spending down one-time funds and one-time capital outlay projects. The unrestricted general fund will see a deficit of \$582,670 and the restricted general fund will see a deficit of \$2,697,167.

Fiscal 2025-2026

Revenues: State revenues are projected to increase by COLA of 2.43%. Federal revenues and local revenues are adjusted for COLA, where applicable, or held flat. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2025.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.64% certificated and 2.21% classified for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS increase by \$55,525. All other expenses assume an inflationary factor of 5.0% after one-time expenses associated with one-time revenues are removed.

Fiscal 2026.2027

Revenues: State revenues are projected to increase by COLA of 3.52%. Federal revenues and local revenues are adjusted for COLA, where applicable, or held flat. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2026.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.64% certificated and 2.21% classified for both unrestricted and restricted expenditures. The increase to CalSTRS and CalPERS is estimated at \$56,945. All other expenses assume an inflationary factor of 5.0%.

Colusa Unified School District
2024.2025 Second Interim Budget - Multi Year Projection

	Second Interm Budget 2024.2025			Year 1 - Projected 2025.2026			Year 2 - Projected 2026.2027		
A. REVENUES	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Sources	20,931,007	-	20,931,007	21,270,456	-	21,270,456	21,845,983	-	21,845,983
Federal Revenues	-	616,653	616,653	-	606,309	606,309	-	606,309	606,309
Other State Revenues	433,831	2,213,094	2,646,925	444,373	2,064,872	2,509,245	460,015	2,137,556	2,597,571
Other Local Revenues	634,005	91,620	725,625	634,005	91,620	725,625	634,005	91,620	725,625
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	21,998,843	2,921,367	24,920,210	22,348,834	2,762,801	25,111,635	22,940,003	2,835,485	25,775,488
B. EXPENDITURES									
Certificated Salaries									
Base Salaries	8,864,643	1,340,445	10,205,088	8,864,643	1,340,445	10,205,088	9,010,023	500,815	9,510,838
Step and Column				145,380	21,983	167,363	147,764	8,213	155,977
One-time Expense				-	(861,613)	(861,613)	-	-	-
Other Adjustments (STRS)			Not included in total	27,768	(160,369)	(132,602)	28,223	1,569	29,792
Total Certificated Salaries	8,864,643	1,340,445	10,205,088	9,010,023	500,815	9,510,838	9,157,787	509,028	9,666,815
Classified Salaries									
Base Salaries	2,762,875	1,138,126	3,901,001	2,762,875	1,138,126	3,901,001	2,823,934	935,927	3,759,861
Step and Column				61,059	25,152	86,211	62,409	20,684	83,093
One-time Expense				-	(227,351)	(227,351)	-	-	-
Other Adjustments (PERS)			Not included in total	13,967	(56,541)	(42,573)	14,276	4,731	19,008
Total Classified Salaries	2,762,875	1,138,126	3,901,001	2,823,934	935,927	3,759,861	2,886,343	956,611	3,842,954
Employee Benefits	4,387,754	1,695,144	6,082,898	4,429,489	1,165,780	5,595,269	4,471,988	1,172,080	5,644,068
Books and Supplies	749,149	835,758	1,584,907	786,606	776,546	1,563,152	825,936	815,373	1,641,309
Services, Other Operating Exp	1,835,570	950,944	2,786,514	1,927,349	897,491	2,824,840	2,023,716	942,366	2,966,082
Capital Outlay	674,052	219,528	893,580	25,000	25,000	50,000	26,250	26,250	52,500
Other Outgo	77,698	2,349,043	2,426,741	81,583	2,466,495	2,548,078	85,662	2,589,820	2,675,482
Direct Support / Indirect Cost	(161,585)	161,585	-	(169,664)	169,664	-	(178,147)	178,147	-
Other Financing Uses		-	-	-	-	-	-	-	-
Transfers Out	319,318	-	319,318	335,284	-	335,284	352,048	-	352,048
Future TFs / Shifts / Deducts Year #1	-	-	-	-	-	-	-	-	-
Future TFs / Shifts / Deducts Year #2	-	-	-	-	-	-	-	-	-
Contributions	3,072,039	(3,072,039)	-	3,225,641	(3,225,641)	-	3,386,923	(3,386,923)	-
TOTAL EXPENDITURES	22,581,513	5,618,534	28,200,047	22,475,245	3,712,077	26,187,322	23,038,506	3,802,752	26,841,258
C. NET INCREASE (DECREASE) IN FUND BALANCE	(582,670)	(2,697,167)	(3,279,837)	(126,411)	(949,276)	(1,075,687)	(98,503)	(967,268)	(1,065,770)
E. FUND BALANCE, RESERVES									
Beginning Balance	3,838,541	5,599,072	9,437,613	3,255,871	2,901,905	6,157,776	3,129,460	1,952,629	5,082,089
Estimated Ending Balance	3,255,871	2,901,905	6,157,776	3,129,460	1,952,629	5,082,089	3,030,957	985,361	4,016,319
F. COMPONENTS OF ENDING FUND BALANCE									
a) Nonspendable									
Revolving Cash	27,845	-	27,845	27,845	-	27,845	27,845	-	27,845
PrePaid Expenditures	-	-	-	-	-	-	-	-	985,361
Stores	-	-	-	-	-	-	-	-	-
b) Restricted	-	2,901,905	2,901,905	-	1,952,629	1,952,629	-	985,361	-
c) Committed	-	-	-	-	-	-	-	-	-
d) Assigned	1,818,024	-	1,818,024	1,792,249	-	1,792,249	1,661,049	-	1,661,049
e) Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties (5%)	1,410,002	-	1,410,002	1,309,366	-	1,309,366	1,342,063	-	1,342,063
Unassigned/Unappropriated Amount	-	-	-	0	-	0	0	CUSD 51 24 25 #66	(0)

CUSD SF 24.25 #05

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	20,931,007.00	1.62%	21,270,456.00	2.71%	21,845,983.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	433,831.00	2.43%	444,373.00	3.52%	460,015.00
4. Other Local Revenues	8600-8799	634,005.00	0.00%	634,005.00	0.00%	634,005.00
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	(3,072,039.00)	5.00%	(3,225,641.00)	5.00%	(3,386,923.00)
6. Total (Sum lines A1 thru A5c)		18,926,804.00	1.04%	19,123,193.00	2.25%	19,553,080.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,864,643.00		9,010,023.00
b. Step & Column Adjustment				145,380.00		147,764.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,864,643.00	1.64%	9,010,023.00	1.64%	9,157,787.00
2. Classified Salaries						
a. Base Salaries				2,762,875.00		2,823,934.00
b. Step & Column Adjustment				61,059.00		62,409.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,762,875.00	2.21%	2,823,934.00	2.21%	2,886,343.00
3. Employee Benefits	3000-3999	4,387,754.00	.95%	4,429,489.00	.96%	4,471,988.00
4. Books and Supplies	4000-4999	749,149.00	5.00%	786,606.00	5.00%	825,936.00
5. Services and Other Operating Expenditures	5000-5999	1,835,570.00	5.00%	1,927,349.00	5.00%	2,023,716.00
6. Capital Outlay	6000-6999	674,052.00	(96.29%)	25,000.00	5.00%	26,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	77,698.00	5.00%	81,583.00	5.00%	85,662.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(161,585.00)	5.00%	(169,664.00)	5.00%	(178,147.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	319,318.00	5.00%	335,284.00	5.00%	352,048.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,509,474.00	(1.33%)	19,249,604.00	2.09%	19,651,583.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(582,670.00)		(126,411.00)		(98,503.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,838,541.00		3,255,871.00		3,129,460.00
2. Ending Fund Balance (Sum lines C and D1)		3,255,871.00		3,129,460.00		3,030,957.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,845.00		27,845.00		27,845.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,818,024.00		1,792,249.00		1,661,049.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,410,002.00		1,309,366.00		1,342,063.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,255,871.00		3,129,460.00		3,030,957.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,410,002.00		1,309,366.00		1,342,063.00
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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,410,002.00		1,309,366.00		1,342,063.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	616,653.00	(1.68%)	606,309.00	0.00%	606,309.00
3. Other State Revenues	8300-8599	2,213,094.00	(6.70%)	2,064,872.00	3.52%	2,137,556.00
4. Other Local Revenues	8600-8799	91,620.00	0.00%	91,620.00	0.00%	91,620.00
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	3,072,039.00	5.00%	3,225,641.00	5.00%	3,386,923.00
6. Total (Sum lines A1 thru A5c)		5,993,406.00	(.08%)	5,988,442.00	3.91%	6,222,408.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,340,445.00		500,815.00
b. Step & Column Adjustment				21,983.00		8,213.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(861,613.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,340,445.00	(62.64%)	500,815.00	1.64%	509,028.00
2. Classified Salaries						
a. Base Salaries				1,138,126.00		935,927.00
b. Step & Column Adjustment				25,152.00		20,684.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(227,351.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,138,126.00	(17.77%)	935,927.00	2.21%	956,611.00
3. Employee Benefits	3000-3999	1,695,144.00	(31.23%)	1,165,780.00	.54%	1,172,080.00
4. Books and Supplies	4000-4999	835,758.00	(7.08%)	776,546.00	5.00%	815,373.00
5. Services and Other Operating Expenditures	5000-5999	950,944.00	(5.62%)	897,491.00	5.00%	942,366.00
6. Capital Outlay	6000-6999	219,528.00	(88.61%)	25,000.00	5.00%	26,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,349,043.00	5.00%	2,466,495.00	5.00%	2,589,820.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	161,585.00	5.00%	169,664.00	5.00%	178,147.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,690,573.00	(20.17%)	6,937,718.00	3.63%	7,189,675.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,697,167.00)		(949,276.00)		(967,267.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,599,072.00		2,901,905.00		1,952,629.00
2. Ending Fund Balance (Sum lines C and D1)		2,901,905.00		1,952,629.00		985,362.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,901,905.00		1,952,629.00		985,362.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,901,905.00		1,952,629.00		985,362.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction in one-time PD, Extra Duty , Extra Assignment						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,931,007.00	1.62%	21,270,456.00	2.71%	21,845,983.00
2. Federal Revenues	8100-8299	616,653.00	(1.68%)	606,309.00	0.00%	606,309.00
3. Other State Revenues	8300-8599	2,646,925.00	(5.20%)	2,509,245.00	3.52%	2,597,571.00
4. Other Local Revenues	8600-8799	725,625.00	0.00%	725,625.00	0.00%	725,625.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		24,920,210.00	.77%	25,111,635.00	2.64%	25,775,488.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,205,088.00		9,510,838.00
b. Step & Column Adjustment				167,363.00		155,977.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(861,613.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,205,088.00	(6.80%)	9,510,838.00	1.64%	9,666,815.00
2. Classified Salaries						
a. Base Salaries				3,901,001.00		3,759,861.00
b. Step & Column Adjustment				86,211.00		83,093.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(227,351.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,901,001.00	(3.62%)	3,759,861.00	2.21%	3,842,954.00
3. Employee Benefits	3000-3999	6,082,898.00	(8.02%)	5,595,269.00	.87%	5,644,068.00
4. Books and Supplies	4000-4999	1,584,907.00	(1.37%)	1,563,152.00	5.00%	1,641,309.00
5. Services and Other Operating Expenditures	5000-5999	2,786,514.00	1.38%	2,824,840.00	5.00%	2,966,082.00
6. Capital Outlay	6000-6999	893,580.00	(94.40%)	50,000.00	5.00%	52,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,426,741.00	5.00%	2,548,078.00	5.00%	2,675,482.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	319,318.00	5.00%	335,284.00	5.00%	352,048.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,200,047.00	(7.14%)	26,187,322.00	2.50%	26,841,258.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,279,837.00)		(1,075,687.00)		(1,065,770.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		9,437,613.00		6,157,776.00		5,082,089.00
2. Ending Fund Balance (Sum lines C and D1)		6,157,776.00		5,082,089.00		4,016,319.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	27,845.00		27,845.00		27,845.00
b. Restricted	9740	2,901,905.00		1,952,629.00		985,362.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,818,024.00		1,792,249.00		1,661,049.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,410,002.00		1,309,366.00		1,342,063.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,157,776.00		5,082,089.00		4,016,319.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,410,002.00		1,309,366.00		1,342,063.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,410,002.00		1,309,366.00		1,342,063.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,420.73		1,420.73		1,420.73
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		28,200,047.00		26,187,322.00		26,841,258.00
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)		28,200,047.00		26,187,322.00		26,841,258.00
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)		846,001.41		785,619.66		805,237.74
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)		846,001.41		785,619.66		805,237.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(4,737.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	319,318.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	4,737.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					15,000.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					104,318.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,737.00	(4,737.00)	0.00	0.00	319,318.00	319,318.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status	
	Projected Year Totals	Projected Year Totals			
	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)			
Current Year (2024-25)	District Regular	1,420.73			
	Charter School	0.00			
	Total ADA	1,420.73	1,420.73	0.0%	Met
	1st Subsequent Year (2025-26)	District Regular	1,420.84		
Charter School					
Total ADA		1,420.84	1,420.84	0.0%	Met
2nd Subsequent Year (2026-27)		District Regular	1,420.84		
	Charter School				
	Total ADA	1,420.84	1,420.84	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	1,470.00	1,470.00		
	Charter School				
	Total Enrollment	1,470.00	1,470.00	0.0%	Met
1st Subsequent Year (2025-26)	District Regular	1,470.00	1,470.00		
	Charter School				
	Total Enrollment	1,470.00	1,470.00	0.0%	Met
2nd Subsequent Year (2026-27)	District Regular	1,470.00	1,470.00		
	Charter School				
	Total Enrollment	1,470.00	1,470.00	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	1,445	1,531	
Charter School			
Total ADA/Enrollment	1,445	1,531	94.4%
Second Prior Year (2022-23)			
District Regular	1,416	1,533	
Charter School			
Total ADA/Enrollment	1,416	1,533	92.4%
First Prior Year (2023-24)			
District Regular	1,385	1,443	
Charter School	0		
Total ADA/Enrollment	1,385	1,443	96.0%
Historical Average Ratio:			94.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.7%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	1,421	1,470		
Charter School	0			
Total ADA/Enrollment	1,421	1,470	96.7%	Not Met
1st Subsequent Year (2025-26)				
District Regular	1,392	1,470		
Charter School				
Total ADA/Enrollment	1,392	1,470	94.7%	Met
2nd Subsequent Year (2026-27)				
District Regular	1,392	1,470		
Charter School				
Total ADA/Enrollment	1,392	1,470	94.7%	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)

Current ADA trend is at 97% and reflective in the interim report.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2024-25)	21,030,769.00	20,923,005.00	(.5%)	Met
1st Subsequent Year (2025-26)	21,641,953.00	21,270,456.00	(1.7%)	Met
2nd Subsequent Year (2026-27)	22,161,108.00	21,845,983.00	(1.4%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	13,022,667.69	14,873,839.16	87.6%
Second Prior Year (2022-23)	14,009,866.98	17,157,849.35	81.7%
First Prior Year (2023-24)	15,182,104.22	18,627,419.45	81.5%
	Historical Average Ratio:		83.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	3%	3%	3%
	80.6% to 86.6%	80.6% to 86.6%	80.6% to 86.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	16,015,272.00	19,190,156.00	83.5%	Met
1st Subsequent Year (2025-26)	16,263,446.00	18,914,320.00	86.0%	Met
2nd Subsequent Year (2026-27)	16,516,118.00	19,299,535.00	85.6%	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)	616,653.00	616,653.00	0.0%	No
1st Subsequent Year (2025-26)	606,309.00	606,309.00	0.0%	No
2nd Subsequent Year (2026-27)	606,309.00	606,309.00	0.0%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	3,548,431.00	2,646,925.00	-25.4%	Yes
1st Subsequent Year (2025-26)	3,450,400.00	2,509,245.00	-27.3%	Yes
2nd Subsequent Year (2026-27)	3,556,673.00	2,597,571.00	-27.0%	Yes

Explanation:

(required if Yes)

State revenue is less than First Interim due to claw-back of unspent ELOG funds.

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

Current Year (2024-25)	649,005.00	725,625.00	11.8%	Yes
1st Subsequent Year (2025-26)	649,005.00	725,625.00	11.8%	Yes
2nd Subsequent Year (2026-27)	649,005.00	725,625.00	11.8%	Yes

Explanation:

(required if Yes)

Increase is due to additional Medi-Cal funds being received.

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

Current Year (2024-25)	1,326,070.00	1,584,907.00	19.5%	Yes
1st Subsequent Year (2025-26)	1,362,074.00	1,563,152.00	14.8%	Yes
2nd Subsequent Year (2026-27)	1,430,178.00	1,641,309.00	14.8%	Yes

Explanation:

(required if Yes)

Increase in spend-down of one-time resources.

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

Current Year (2024-25)	2,433,016.00	2,786,514.00	14.5%	Yes
1st Subsequent Year (2025-26)	2,524,367.00	2,824,840.00	11.9%	Yes
2nd Subsequent Year (2026-27)	2,650,586.00	2,966,082.00	11.9%	Yes

Explanation:

(required if Yes)

Increase in spend-down of one-time resources.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	4,814,089.00	3,989,203.00	-17.1%	Not Met
1st Subsequent Year (2025-26)	4,705,714.00	3,841,179.00	-18.4%	Not Met
2nd Subsequent Year (2026-27)	4,811,987.00	3,929,505.00	-18.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	3,759,086.00	4,371,421.00	16.3%	Not Met
1st Subsequent Year (2025-26)	3,886,441.00	4,387,992.00	12.9%	Not Met
2nd Subsequent Year (2026-27)	4,080,764.00	4,607,391.00	12.9%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)

State revenue is less than First Interim due to claw-back of unspent ELOG funds.

Explanation:

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

Increase is due to additional Medi-Cal funds being received.

- 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)

Increase in spend-down of one-time resources.

Explanation:

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

Increase in spend-down of one-time resources.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150, Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	749,657.52	0.00 Not Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00

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

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

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

CUSD is not part of the Leroy Greene facility funding program but provides a 3% contribution to RE8100

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	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)	(582,670.00)	19,509,474.00	3.0%	Not Met
1st Subsequent Year (2025-26)	(126,411.00)	19,249,604.00	.7%	Met
2nd Subsequent Year (2026-27)	(98,503.00)	19,651,583.00	.5%	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)

2024-2025 is planned deficit spending for capital outlay projects. Future year deficit spending assumes worst case scenario of no ADA add an inflationary factor of 5%.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	6,157,776.00	Met
1st Subsequent Year (2025-26)	5,082,089.00	Met
2nd Subsequent Year (2026-27)	4,016,319.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	7,175,493.85	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.)	1,421	1,421	1,421
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):

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	28,200,047.00	26,187,322.00	26,841,258.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	28,200,047.00	26,187,322.00	26,841,258.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	846,001.41	785,619.66	805,237.74
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	846,001.41	785,619.66	805,237.74

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,410,002.00	1,309,366.00	1,342,063.00
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,410,002.00	1,309,366.00	1,342,063.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	846,001.41	785,619.66	805,237.74
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(3,282,006.00)	(3,072,039.00)	-6.4%	(209,967.00)	Not Met
1st Subsequent Year (2025-26)	(3,446,106.00)	(3,225,641.00)	-6.4%	(220,465.00)	Not Met
2nd Subsequent Year (2026-27)	(3,618,411.00)	(3,386,923.00)	-6.4%	(231,488.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	319,318.00	319,318.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	335,284.00	335,284.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	352,048.00	352,048.00	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)

Contributions to Special Education are reduced due to increase Medi-Cal dollars.

- 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)

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

Total Annual Payments:	561,396	540,679	530,729	525,479
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(Required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:

(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

- 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
1,015,289.00		1,015,289.00
0.00		0.00
1,015,289.00		1,015,289.00

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

Actuarial	Actuarial
Jun 28, 2024	Jun 28, 2024

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

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

First Interim (Form 01CSI, Item S7A)		Second Interim
214,761.00		214,761.00
214,761.00		214,761.00
214,761.00		214,761.00

- 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)

100,000.00	100,000.00
100,000.00	100,000.00
100,000.00	100,000.00

- 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)

95,214.00	95,214.00
95,214.00	95,214.00
95,214.00	95,214.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

10	10
10	10
10	10

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

First Interim

(Form 01CSI, Item S7B)

Second Interim

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

3

Self-Insurance Contributions

First Interim

(Form 01CSI, Item S7B)

Second Interim

a. Required contribution (funding) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

4

Comments:

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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	89.0	89.0	89.0	89.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	65.0	65.0	65.0	65.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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

32,971

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	896,798	896,798	896,798
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	163,889	166,554	169,285
3. Percent change in step & column over prior year	1.6%	1.6%	1.6%

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

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

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.):

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	15.0	15.0	15.0	15.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Yes	Yes	Yes
49,108	49,108	49,108
1.1%	1.1%	1.1%

Negotiations Not Settled

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

--	--	--

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Yes	Yes	Yes
162,141	162,141	162,141
100.0%	100.0%	100.0%
2.8%	0.0%	0.0%

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Yes	Yes	Yes
49,100	49,983	50,883
1.8%	1.8%	1.8%

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

No	No	No

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
