



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.3

**Meeting Date:** December 19, 2024

**Subject:** 2024-25 First Interim Financial Report

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_)
- Conference/Action
- Action
- Public Hearing

**Division:** Business Services

**Recommendation:** Approve the 2024-25 First Interim Financial Report with a Qualified Certification.

**Background/Rationale:** Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the first of two interim financial reports presented to the Board of Education for the 2024-25 fiscal year. The report provides financial information as of October 31, 2024, projections for the remaining 2024-25 fiscal year and multi-year projections for 2025-26 and 2026-27 fiscal years.

**Financial Considerations:** The District is projected to meet the 2% reserve requirement for economic uncertainties in 2024-25 and maintain positive cash flow in 2024-25, 2025-26, and 2026-27. An unrestricted surplus of \$46.3M for 2024-25, \$63.4M for 2025-26, and \$51.7M for 2026-27, excluding contributions to restricted resources. While the District is well-positioned to meet its current financial obligations, it is proactively planning for the phase-out of one-time grants such as ESSER and other COVID-related funding, as well as addressing the impact of declining enrollment, to ensure continued financial sustainability and long-term stability.

The District has issued a qualified certification for the first interim report. This certification is a proactive measure, reflecting the District's commitment to closely monitoring its financial position and ensuring it remains capable of meeting its obligations for the current and upcoming fiscal years.

**LCAP Goal(s)**: Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

**Documents Attached:**

1. Executive Summary
2. 2024-25 First Interim Financial Report

**Estimated Time of Presentation:** 15 minutes

**Submitted by:** Janea Marking, Chief Business and Operations Officer

**Approved by:** Lisa Allen, Interim Superintendent

# Board of Education Executive Summary

## Business Services

Fiscal Year 2024-25 First Interim Financial Report

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The First Interim Financial Report provides an overview of the district's financial condition for the current fiscal year and the next two years. It includes actual financial activity from July 1 to October 31, 2024, and projects activity through June 30, 2025. The report contains budget summaries, multi-year projections, and cash flow estimates. It is guided by the State budget and recommendations from the California Department of Education, Department of Finance, county offices, and other professional organizations. This is the first financial report of the 2024-25 fiscal year presented to the Governing Board

While Governor Gavin Newsom signed an on-time budget on June 26, 2024, the following subsequent bills relating to the 2024-25 budget were signed as well.

- Senate Bill 108 – Budget Bill Junior #1: Signed June 29<sup>th</sup>
- Senate Bill 153 – Education Omnibus Budget Trailer Bill: Signed June 29<sup>th</sup>
- Assembly Bill 176 – Education Omnibus Budget Trailer Bill #2: Signed September 30<sup>th</sup>

The first two senate bills retained the majority of the proposals contained in the May Revision along with few additional changes. The assembly bill included clean-up language as well as modifications to the documentation requirements for traditional independent study programs. Since districts' budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

The 2024-25 state budget includes significant education-related provisions with impacts for current and future fiscal years:

### **Enacted State Budget Components**

The enacted state budget for 2024-25, along with related trailer bills, includes the following key provisions and impacts:

- **Proposition 98 Suspension:**
  - \$8.33B maintenance factor created, with a \$4.07B repayment to LEAs in 2024-25.
  - Funded COLA remains at 1.07% for LCFF, special education, and other programs.
  - Partial deferral of \$245.6M from June to July 2025; exemptions are available for financially constrained LEAs.
- **Funding Initiatives:**
  - \$303.2M for LCFF Equity Multiplier to address opportunity and outcome gaps.
  - \$100M investment in Inclusive Early Education Expansion for children 0-5 years old.

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- **Learning Recovery:**
  - LEAs must conduct needs assessments for Learning Recovery Block Grant (2025-28) and include interventions in LCAPs with metrics to monitor impact.
- **Universal Transitional Kindergarten (TK):**
  - Expansion of funded four-year-old students continues without changes.
- **Facilities Grant Program:**
  - Planned \$550M investment for California Preschool, TK, and Full-Day Kindergarten Facilities deferred.
- **Independent Study Changes (2024-25):**
  - Extends short-term independent study to 15 days, redefines long-term study, and adjusts pupil attendance and work product documentation.
- **Attendance Recovery Program (2025-26):**
  - Offers up to 10 days of attendance recovery opportunities for ADA reporting, including before/after school and weekends.
- **Expanded Learning Opportunities Program (ELO-P):**
  - Beginning in 2025-26, districts and charter schools must declare their intent to operate the Expanded Learning Opportunities Program (ELO-P) each year.
  - Available funds will increase the per-pupil rate for recipients with a UPP below 75%.
  - Starting July 1, 2025, ELO-P funds may be used for attendance recovery if new requirements are followed.
  - Attendance recovery must be conducted by the LEA at the same school site and in coordination with the ELO-P.
- **Pupil Benefit Form:**
  - A new electronic form will be developed by Nov. 1, 2025, to streamline eligibility for food assistance programs.
- **Instructional Continuity Plans:**
  - Beginning 2026-27, LEAs must include continuity plans in School Safety Plans to ensure remote or hybrid learning after emergencies.

These measures focus on maintaining educational funding, addressing learning recovery, expanding early education, and improving operational flexibility.

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### Routine Restricted Maintenance Account

Education Code Section 17070.75 mandates that school districts contribute at least 3% of their total general fund expenditures and other financing uses to the RRMA annually. Key compliance points include:

- **Calculation Basis:** The 3% is calculated on total general fund expenditures, excluding STRS on-behalf expenditures and specific one-time funds.
- **Year-End Adjustment:** Contributions must be finalized based on actual year-end data, even if initially budgeted.
- **Audit Requirements:** Contributions are subject to review during the School Facility Program Bond Audit.

To comply with the outlined provisions, the Sacramento City School District has allocated \$22M to meet the 3% contribution requirement, ensuring adequate maintenance funding for school facilities.

#### Contributions From Unrestricted to Restricted

Program	2024-25 Adopted Budget	2024-25 First Interim Budget
Routine Maintenance (8980)	\$22,013,236	\$22,013,236

### Reserves

Proposition 2 (2014) and the 2014 State Budget Act established a cap on school district reserves if the following conditions are met:

- Proposition 98 uses Test 1 funding.
- The pre-2014-15 maintenance factor is fully repaid.
- Proposition 98 covers attendance growth and COLA.
- Capital gains exceed 8% of general fund revenues.

Under prior law, after a transfer to the Public School System Stabilization Account, districts' assigned or unassigned reserves were capped at two times the reserve for economic uncertainty (three times for large districts).

### **Changes Under Senate Bill 751 (2018):**

- The cap applies if the Stabilization Account holds at least 3% of Proposition 98 funding.
- Limits reserves to 10% of combined General Fund (01) and Special Reserve Fund (17).
- Exempts basic aid districts and districts with under 2,501 ADA.

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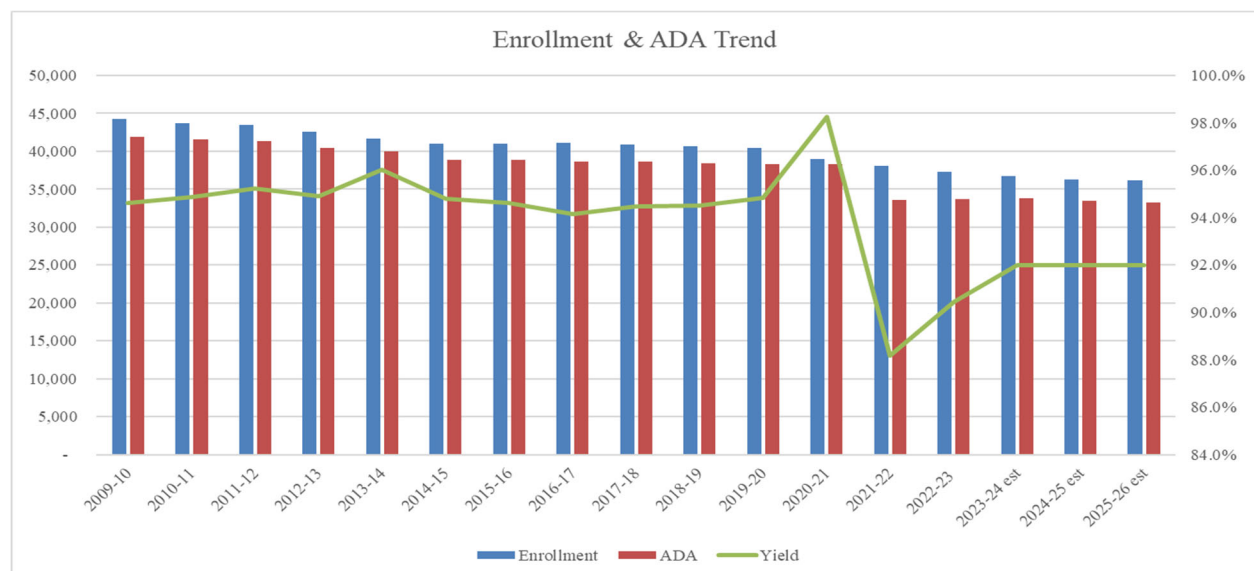
**Current Status:** The reserve cap is not enacted for 2024-25 because the Proposition 98 reserve was depleted in 2023-24

To ensure compliance with the provisions, the Sacramento City School District has allocated \$17M to meet the 2% reserve requirement for economic uncertainty.

### 2024-25 Sacramento City School District Primary First Interim Budget Components

- **Average Daily Attendance (ADA):** Estimated at 33,285 (excluding COE ADA of 194.7). Due to declining enrollment, funded ADA will rely on the prior year's funded ADA of 33,479.
- **Unduplicated Pupil Percentage:** Estimated at 70.35% for supplemental and concentration funding, subject to revision based on actual data.
- For the 2024-25 fiscal year in California, lottery revenues are projected to provide \$191 per Average Daily Attendance (ADA) for unrestricted purposes and \$82 per ADA for restricted purposes. These rates are based on estimated total lottery sales of \$9.1 billion, with \$1.99 billion allocated for education statewide
- **Transitional Kindergarten Add-On:** Allocated at \$3,077 per transitional kindergarten ADA.
- **Mandated Cost Block Grant:** Set at \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- **Categorical Program Funding:** All federal and state restricted categorical programs are self-funded, except as noted under Contributions to Restricted Programs.

Illustrated below you will find the enrollment and Average Daily Attendance (ADA) trend:



# Board of Education Executive Summary

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Fiscal Year 2024-25 First Interim Financial Report

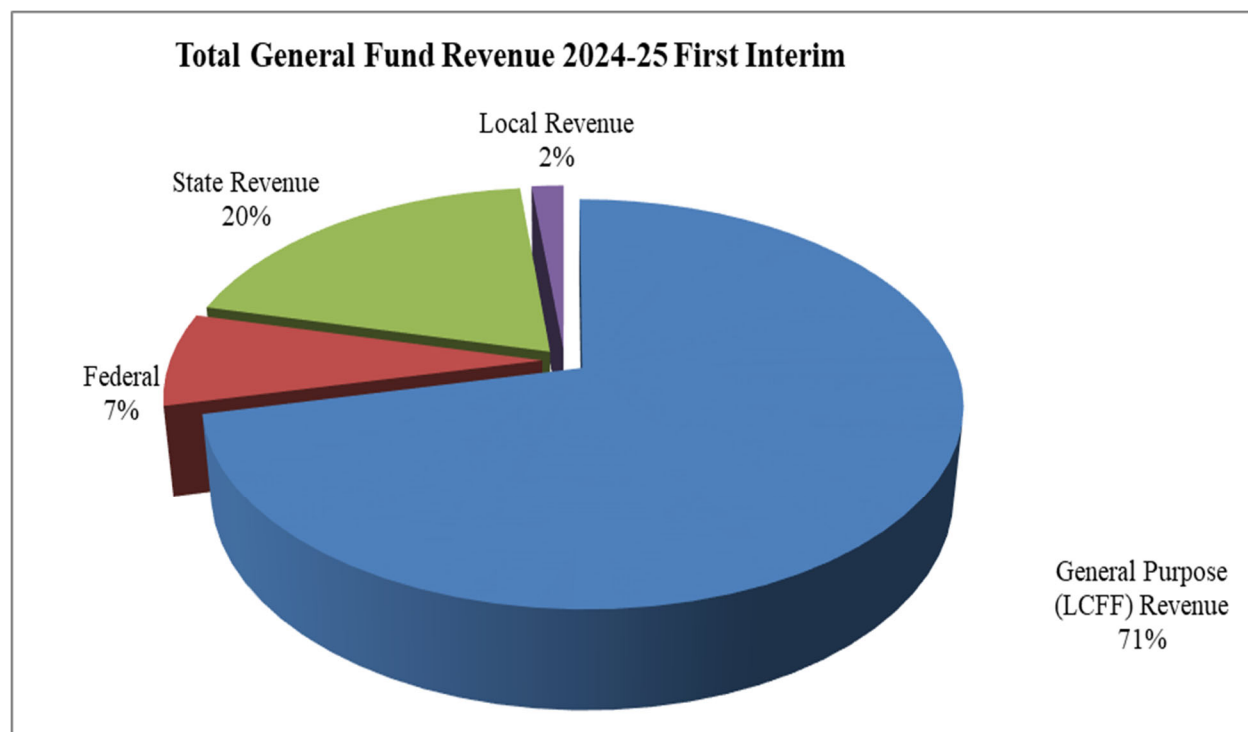
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### General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$487,736,190	\$490,424,251
Federal	\$0	\$51,028,455
State Revenue	\$17,003,334	\$134,007,599
Local Revenue	\$4,240,050	\$11,203,084
<b>TOTAL</b>	<b>\$508,979,575</b>	<b>\$686,663,390</b>



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### Education Protection Account

Proposition 30, approved in 2012, temporarily raised California's sales and personal income tax rates for high-income earners, directing the funds into the Education Protection Account (EPA) for K-14 education. These funds are allocated based on each district's share of statewide funding, with a corresponding reduction in state aid. In 2016, Proposition 55 extended the higher income tax rates through 2030 but did not renew the sales tax increase.

The EPA funds must be used for instructional purposes, not administrative costs, and K-14 districts have discretion in how they spend these funds, with conditions:

- The spending plan must be approved in a public meeting.
- An annual report detailing the funds received and spent must be published on the district's website.
- A financial audit ensures compliance, with penalties for misusing the funds.

The district's projected EPA activity for 2024-25 will be revised throughout the year based on state updates.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2025</b>	
<b>Estimated EPA Revenues:</b>	
Estimated EPA Funds	\$ 54,561,765
<b>Budgeted EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 54,561,765
<b>Balance</b>	<b>\$ -</b>



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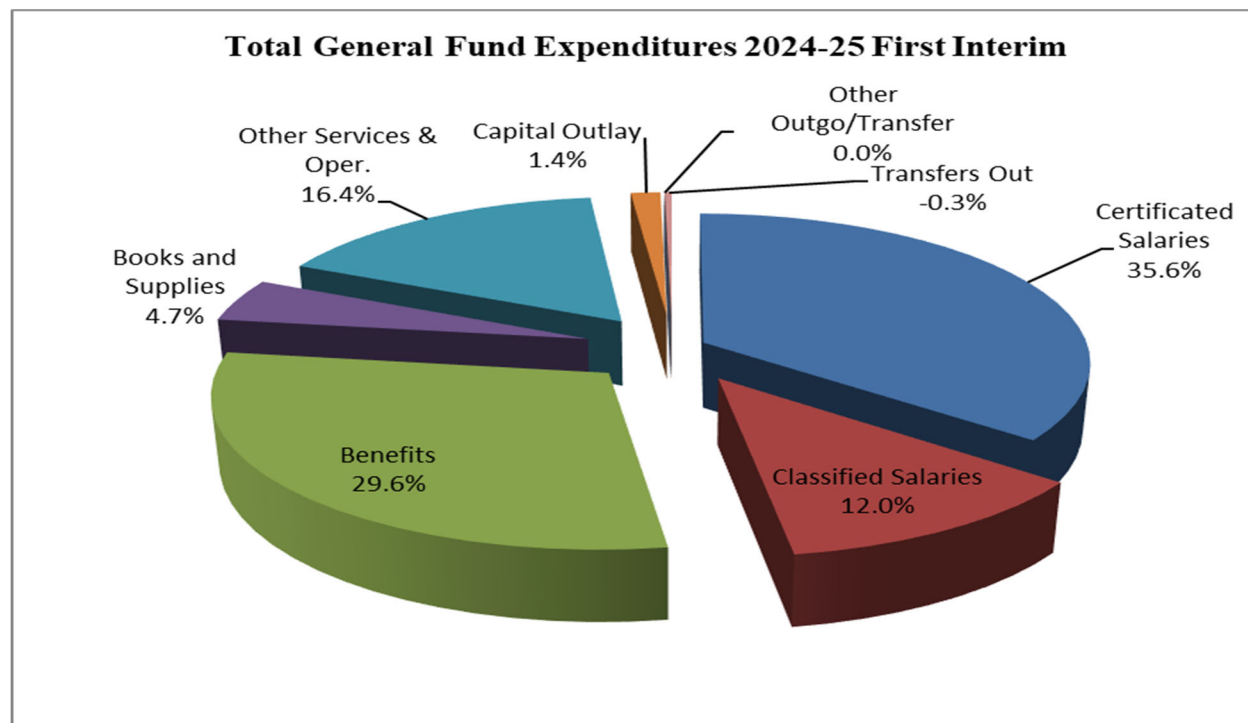


### General Fund Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 88.7% of the District’s unrestricted budget, and approximately 77.7% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	216,655,789.39	91,644,914.80	308,300,704.19
Classified Salaries	53,182,369.58	50,372,463.17	103,554,832.75
Benefits	148,959,897.82	107,425,384.55	256,385,282.37
Books and Supplies	9,815,648.37	30,513,807.02	40,329,455.39
Other Services & Oper.	45,212,200.69	96,700,947.87	141,913,148.56
Capital Outlay	801,257.41	11,604,414.79	12,405,672.20
Other Outgo/Transfer	10,535.00	-	10,535.00
Transfers Out	(2,867,447.36)	-	(2,867,447.36)
<b>TOTAL</b>	<b>\$ 471,770,250.90</b>	<b>\$ 388,261,932.20</b>	<b>\$ 860,032,183.10</b>

Below is a graphical representation of expenditures by percentage for the combined general fund and unrestricted general fund:

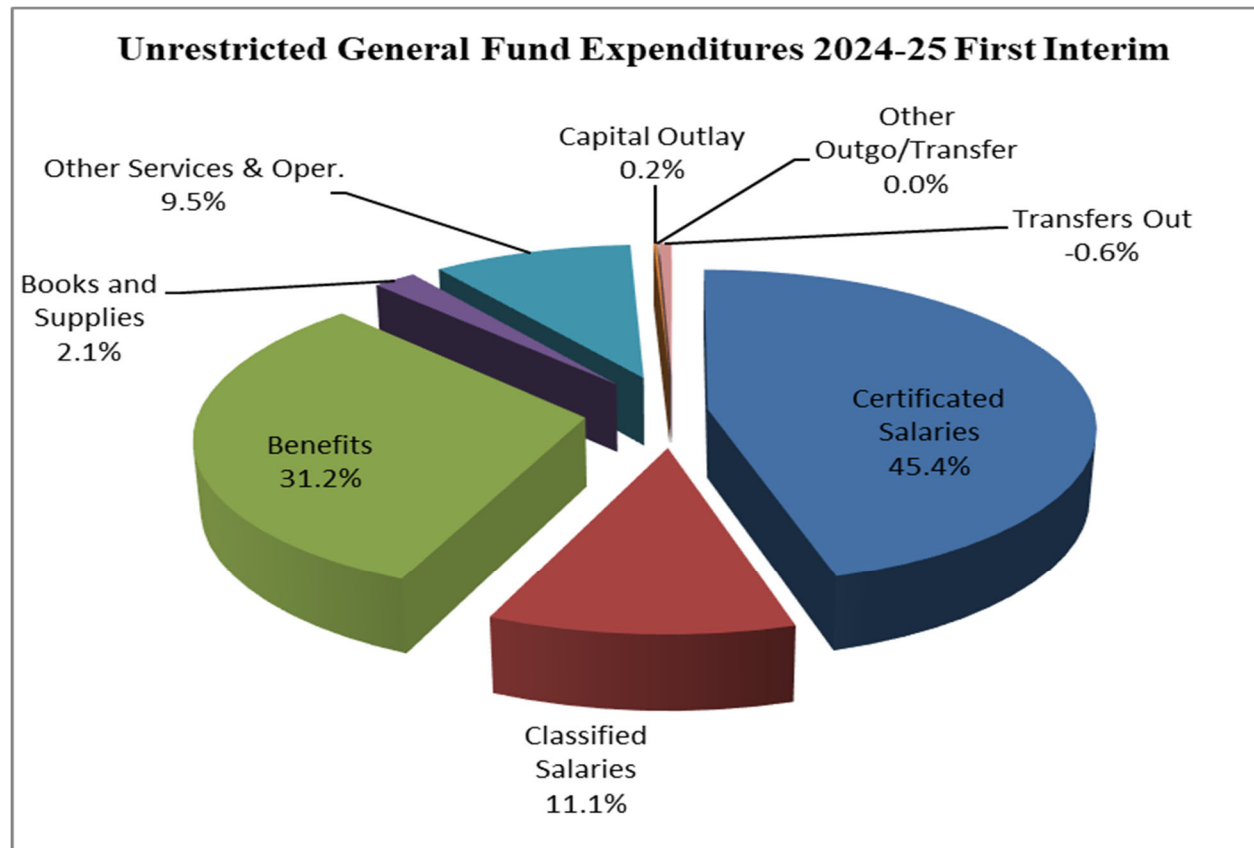


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### General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to address expenditures exceeding available revenues. Notably, there is a minor adjustment of \$153.6K from the adopted budget to the first interim. This adjustment reflects a contribution initially required to cover expenditures for the Title III Immigrant Student Program. However, since those funds have been reimbursed, the contribution for this resource at the first interim has now been reduced to \$0.

#### Contributions From Unrestricted to Restricted

Program	2024-25 Adopted Budget	2024-25 First Interim Budget
Special Education (8980)	\$97,992,501	\$123,000,000
Routine Maintenance (8980)	\$22,013,236	\$22,013,236
Title III, Immigrant Student Program (8980)	\$153,664	-
<b>Total</b>	<b>\$120,159,401</b>	<b>\$145,013,236</b>

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### General Fund Summary

The District's 2024-25 General Fund projects a total estimated ending fund balance of \$127.8M. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$150K; restricted programs - \$51.6M; economic uncertainty - \$17.1M; unassigned - \$58.9M. Illustrated below is a detailed description of the fund balance components.

Description	2024-25 First Interim Budget		
	Unrestricted	Restricted	Combined
<b>TOTAL - NONSPENDABLE</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>
<b>TOTAL - RESTRICTED</b>	<b>\$0</b>	<b>\$51,645,278</b>	<b>\$51,645,278</b>
<b>TOTAL - COMMITTED</b>	<b>\$0</b>		<b>\$0</b>
<b>TOTAL - ASSIGNED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>RESERVE FOR ECONOMIC UNCERTAINTIES</b>			
Economic Uncertainty (REU-2%)	\$17,152,512		\$17,152,512
<b>TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES</b>	<b>\$17,152,512</b>	<b>\$0</b>	<b>\$17,152,512</b>
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$58,921,139</b>		<b>\$58,921,139</b>
<b>TOTAL - FUND BALANCE</b>	<b>\$76,223,651</b>	<b>\$51,645,278</b>	<b>\$127,868,930</b>

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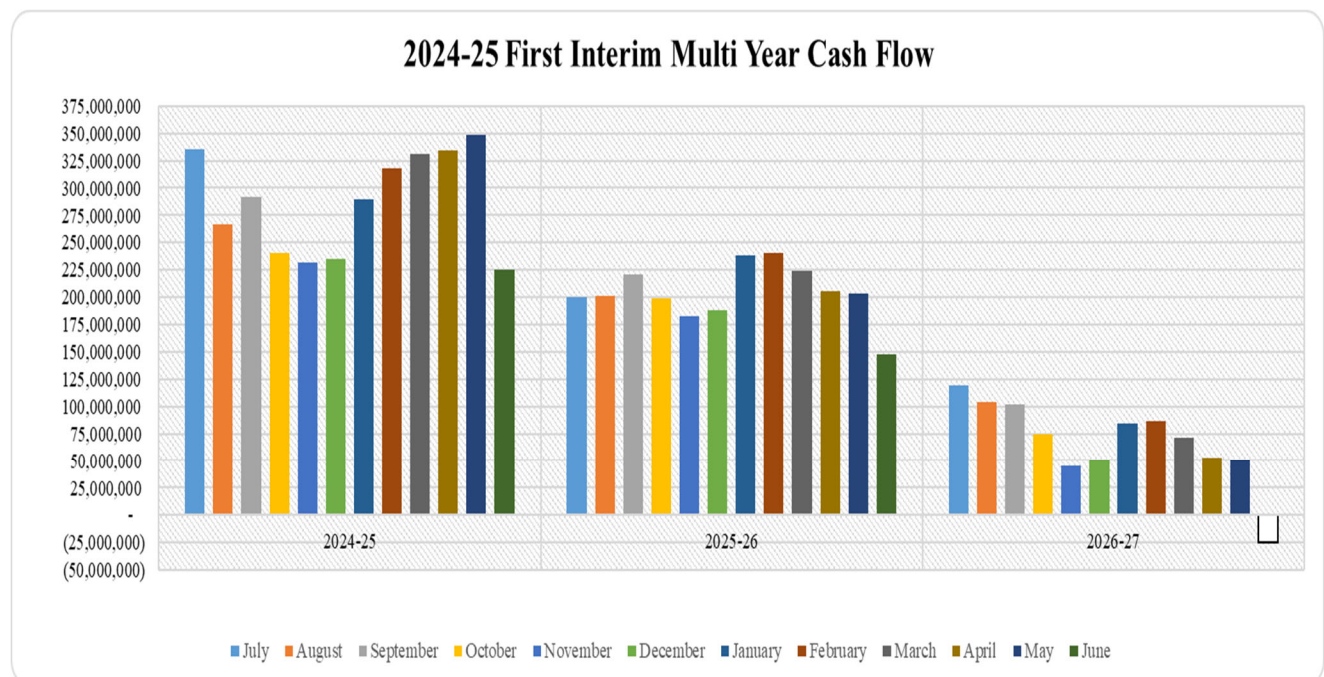
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### Multi-Year Cash Flow

The District prepared cash flows based on the multi-year projections report. For the 2024-25 First Interim and multi-year projections the District projects having a positive cash balance through May 2027. A negative cash flow is projected at the end of June 2027; however, the district is fully prepared to address this fiscal challenge. A comprehensive budget plan will be addressed on the next interim reporting, utilizing strategic fiscal management and right-sizing to mitigate the shortfall, ensure financial solvency, and uphold alignment with our long-term financial objectives. Cash will continue to be closely monitored to ensure the district maintains sufficient liquidity to meet all obligations.



# Board of Education Executive Summary

## Business Services

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### Fund Summaries

Illustrated below is a summary of each Fund's ending fund balance and corresponding change.

	Fund	2024-25 Beginning Fund Balance	Budgeted Net Change	2024-25 First Interim Budget Ending Fund Balance
01	General (Unrestricted and Restricted)	\$298,831,135	(\$170,962,206)	\$127,868,930
08	Student Activity Fund	\$1,668,396	\$0	\$1,668,396
09	Charter Schools	\$15,685,391	(\$4,820,247)	\$10,865,144
11	Adult Education	\$167,168	(\$70,595)	\$96,573
12	Child Development	\$3,561,647	(\$722,867)	\$2,838,781
13	Cafeteria	\$16,811,123	(\$1,747,258)	\$15,063,865
21	Building Fund	\$457,848,204	(\$457,848,204)	\$0
25	Capital Facilities	\$30,852,823	\$3,840,000	\$34,692,823
35	County School Facilities Fund	\$3,237	\$0	\$3,237
49	Capital Projects for Blended Components	\$2,710,750	\$0	\$2,710,750
51	Bond Interest and Redemption	\$48,064,933	\$649,823	\$48,714,756
61	Cafeteria Enterprise Fund	\$45,446	\$0	\$45,446
67	Self-Insurance Fund	\$12,168,009	(\$10,000)	\$12,158,009

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### General Planning Factors:

Illustrated below are the latest primary funding factors relating to the First Interim.

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF)	1.07%	2.93%	3.08%
COLA Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per Average Daily Attendance (ADA)	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.50 <sup>1</sup>	\$17.00 <sup>2</sup>	\$17.40 <sup>3</sup>
Universal Transitional Kindergarten (TK)/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,077.00 <sup>4</sup>	\$3,167.00 <sup>4</sup>	\$3,265.00 <sup>4</sup>
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$38.21 <sup>5</sup>	\$39.33	\$40.54
Grades 9-12 per ADA	\$73.62 <sup>5</sup>	\$75.78	\$78.11
Charter Schools			
Grades K-8 per ADA	\$20.06 <sup>5</sup>	\$20.66	\$21.29
Grades 9-12 per ADA	\$55.76 <sup>5</sup>	\$57.39	\$59.16

<sup>1</sup>Effective January 1, 2025, <sup>2</sup>Effective January 1, 2026, <sup>3</sup>Effective January 1, 2027.

Note: for footnote numbers 2-3, Proposition 32 on the November 5, 2024 ballot could increase minimum wage to \$18 per hour by 2026

<sup>4</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. It is further adjusted by the statutory COLA each year.

<sup>5</sup>The 2024-25 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.



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### 2024-25 First Interim Multi-Year Projections

Description	First Interim Budget 2024-25			Projection 2025-26			Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	487,736,190	2,688,061	490,424,251	489,915,197	2,688,061	492,603,258	502,807,952	2,688,061	505,496,013
Federal Revenue	-	51,028,455	51,028,455	-	51,028,455	51,028,455	-	51,028,455	51,028,455
State Revenue	17,003,334	117,004,265	134,007,599	17,003,334	117,004,265	134,007,599	17,003,334	117,004,265	134,007,599
Local Revenue	4,240,050	6,963,034	11,203,084	4,338,007	6,965,077	11,303,084	4,338,007	6,967,120	11,305,127
<b>Total Revenue</b>	<b>508,979,575</b>	<b>177,683,815</b>	<b>686,663,390</b>	<b>511,256,539</b>	<b>177,685,858</b>	<b>688,942,397</b>	<b>524,149,294</b>	<b>177,687,901</b>	<b>701,837,195</b>
<b>Expenditures</b>									
Certificated Salaries	216,655,789	91,644,915	308,300,704	218,468,897	89,462,300	307,931,196	223,265,566	93,159,263	316,424,829
Classified Salaries	53,182,370	50,372,463	103,554,833	52,451,910	46,857,277	99,309,187	52,687,374	45,876,070	98,563,444
Benefits	148,959,898	107,425,385	256,385,282	150,255,044	113,896,482	264,151,525	162,028,587	119,962,902	281,991,489
Books and Supplies	9,815,648	30,513,807	40,329,455	7,315,648	33,065,857	40,381,506	9,815,648	30,620,979	40,436,627
Other Services & Oper. Expenses	45,212,201	96,700,948	141,913,149	29,462,725	71,257,779	100,720,504	35,472,484	63,909,757	99,382,241
Capital Outlay	801,257	11,604,415	12,405,672	801,257	11,604,415	12,405,672	801,257	11,604,415	12,405,672
Other Outgo 7xxx	10,535	-	10,535	10,535	-	10,535	10,535	-	10,535
Transfer of Indirect 73xx	(12,022,180)	9,615,593	(2,406,587)	(10,913,293)	8,506,706	(2,406,587)	(11,723,598)	9,317,011	(2,406,587)
Budget Reductions	-	-	-	-	(11,555,836)	(11,555,836)	-	(23,697,630)	(23,697,630)
<b>Total Expenditures</b>	<b>462,615,518</b>	<b>397,877,525</b>	<b>860,493,043</b>	<b>447,852,722</b>	<b>363,094,979</b>	<b>810,947,701</b>	<b>472,357,852</b>	<b>350,752,766</b>	<b>823,110,619</b>
Deficit/Surplus	46,364,056	(220,193,710)	(173,829,653)	63,403,816	(185,409,121)	(122,005,304)	51,791,441	(173,064,865)	(121,273,424)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,867,447	-	2,867,447	2,867,447	-	2,867,447	2,867,447	-	2,867,447
Contributions to Restricted	(145,013,236)	145,013,236	-	(148,129,436)	148,129,436	-	(166,986,620)	166,986,620	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(95,781,732)</b>	<b>(75,180,473)</b>	<b>(170,962,206)</b>	<b>(81,858,172)</b>	<b>(37,279,685)</b>	<b>(119,137,857)</b>	<b>(112,327,731)</b>	<b>(6,078,245)</b>	<b>(118,405,976)</b>
Beginning Balance	172,005,384	126,825,752	298,831,135	76,223,651	51,645,278	127,868,930	(5,634,521)	14,365,593	8,731,072
<b>Ending Balance</b>	<b>76,223,651</b>	<b>51,645,278</b>	<b>127,868,930</b>	<b>(5,634,521)</b>	<b>14,365,593</b>	<b>8,731,072</b>	<b>(117,962,252)</b>	<b>8,287,348</b>	<b>(109,674,904)</b>
Revolving/Stores/Prepays	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Reserve for Econ	17,152,512	-	17,152,512	16,161,605	-	16,161,605	16,404,863	-	16,404,863
Restricted Programs	-	51,645,278	51,645,278	-	14,365,593	14,365,593	-	8,287,348	8,287,348
Committed	-	-	-	-	-	-	-	-	-
Other Assignments	-	-	-	-	-	-	-	-	-
<b>Unappropriated Fund Balance</b>	<b>58,921,139</b>	<b>-</b>	<b>58,921,139</b>	<b>(21,946,126)</b>	<b>-</b>	<b>(21,946,126)</b>	<b>(134,517,115)</b>	<b>-</b>	<b>(134,517,115)</b>
<i>Unappropriated Percent</i>			<b>6.85%</b>			<b>-2.71%</b>			<b>-16.34%</b>

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### Comparison of the 2024-25 Adopted Budget to the First Interim Report

	Adopted Budget 2024-25			First Interim Budget 2024-25			Changes since 2024-25 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	486,482,344	2,688,061	489,170,405	487,736,190	2,688,061	490,424,251	1,253,846	-	1,253,846
Federal Revenue	-	42,316,186	42,316,186	-	51,028,455	51,028,455	-	8,712,269	8,712,269
State Revenue	17,003,334	113,182,286	130,185,621	17,003,334	117,004,265	134,007,599	-	3,821,979	3,821,979
Local Revenue	4,145,523	2,302,271	6,447,794	4,240,050	6,963,034	11,203,084	94,527	4,660,763	4,755,290
<b>Total Revenue</b>	<b>507,631,201</b>	<b>160,488,805</b>	<b>668,120,006</b>	<b>508,979,575</b>	<b>177,683,815</b>	<b>686,663,390</b>	<b>1,348,373</b>	<b>17,195,011</b>	<b>18,543,384</b>
<b>Expenditures</b>									
Certificated Salaries	214,636,122	89,781,697	304,417,820	216,655,789	91,644,915	308,300,704	2,019,667	1,863,217	3,882,885
Classified Salaries	53,145,775	38,985,852	92,131,627	53,182,370	50,372,463	103,554,833	36,594	11,386,611	11,423,206
Benefits	148,187,552	97,337,182	245,524,734	148,959,898	107,425,385	256,385,282	772,346	10,088,202	10,860,549
Books and Supplies	9,950,807	16,372,434	26,323,241	9,815,648	30,513,807	40,329,455	(135,159)	14,141,373	14,006,215
Other Services & Oper. Expenses	30,857,149	61,531,435	92,388,584	45,212,201	96,700,948	141,913,149	14,355,052	35,169,513	49,524,565
Capital Outlay	45,000	504,099	549,099	801,257	11,604,415	12,405,672	756,257	11,100,316	11,856,574
Other Outgo 7xxx	10,535	-	10,535	10,535	-	10,535	-	-	-
Transfer of Indirect 73xx	(6,377,293)	4,919,791	(1,457,502)	(12,022,180)	9,615,593	(2,406,587)	(5,644,887)	4,695,802	(949,085)
<b>Total Expenditures</b>	<b>450,455,648</b>	<b>309,432,489</b>	<b>759,888,137</b>	<b>462,615,518</b>	<b>397,877,525</b>	<b>860,493,043</b>	<b>12,159,871</b>	<b>88,445,036</b>	<b>100,604,907</b>
Deficit/Surplus	57,175,554	(148,943,684)	(91,768,131)	46,364,056	(220,193,710)	(173,829,653)	(10,811,498)	(71,250,025.07)	(82,061,523)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	3,005,447	-	3,005,447	2,867,447	-	2,867,447	(138,000)	-	(138,000)
Contributions to Restricted	(120,159,401)	120,159,401	-	(145,013,236)	145,013,236	-	(24,853,835)	24,853,835	-
Net increase (decrease) in Fund Balance	<b>(59,978,400)</b>	<b>(28,784,283)</b>	<b>(88,762,684)</b>	<b>(95,781,732)</b>	<b>(75,180,473)</b>	<b>(170,962,206)</b>	<b>(35,803,332)</b>	<b>(46,396,190)</b>	<b>(82,199,523)</b>
Beginning Balance	78,167,099	123,290,428	201,457,527	172,005,384	126,825,752	298,831,135	93,838,285	3,535,324	97,373,609
<b>Ending Balance</b>	<b>18,188,699</b>	<b>94,506,145</b>	<b>112,694,843</b>	<b>76,223,651</b>	<b>51,645,278</b>	<b>127,868,930</b>	<b>58,034,952</b>	<b>(42,860,866)</b>	<b>15,174,086</b>
Revolving/Stores/Prepays	-	-	-	150,000	-	150,000	150,000	-	150,000
Reserve for Econ Uncertainty (2%)	15,137,654	-	15,137,654	17,152,512	-	17,152,512	2,014,858	-	2,014,858
Restricted Programs	-	94,506,144	94,506,144	-	51,645,278	51,645,278	-	(42,860,866)	(42,860,866)
Commitments	-	-	-	-	-	-	-	-	-
Other Assignments	-	-	-	-	-	-	-	-	-
<b>Unappropriated Fund Balance</b>	<b>3,051,045</b>	<b>1</b>	<b>3,051,045</b>	<b>58,921,139</b>	<b>-</b>	<b>58,921,139</b>	<b>55,870,095</b>	<b>(1)</b>	<b>55,870,094</b>
<i>Unappropriated Percent</i>			<i>0.40%</i>			<i>6.85%</i>			<i>6.45%</i>



# Board of Education Executive Summary

## Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



### Changes from 2024-25 Adopted Budget to 2024-25 First Interim Report

1. Federal Revenue changes include a new \$2.4M award for the Clean School Bus program and \$6.1M in carryover funds from the previous fiscal year. The carryover includes: \$1M for Title I, \$1.4M for Comprehensive School Improvement, \$1.3M for Title IV, \$603K for ESSER III Summer Grant Program, \$156K for 21st Century ESSER, \$139K for Special IDEA Early Intervention, \$25K for Rehab TPP, \$529K for Vocational Program, \$31K for 21st Century, \$372 Title III Immigrant Education, \$607K for Title III Limited.

2. Restricted State Revenue changes include \$1.5M from the CA Universal Planning Grant, \$900K from ASES, and \$1.4M from Career Technical Education (CTE).

3. Changes in Restricted Local Revenue include a \$2.4M new award for Air Quality Metropolitan and \$2.3M in carryover funds from the prior fiscal year, adjusted for the current year. The carryover includes: \$442K from Gear Up grant, \$245K from facility leases, \$185K from Sacramento Youth Development Plan Funding, \$185K from Social/Emotional Learning Fund.

4. Changes to certificated salaries reflect \$2.8 million in unrestricted funds and \$1.8 million in restricted funds. These changes account for the addition of 13.6 certificated FTEs during the district's leveling process and 51.5 FTEs added to the special education department due to increased caseloads and services required for students.

5. Changes in unrestricted salaries of \$2.8 million and restricted expenses of \$23 million are due to increases in classified salaries and benefits. These increases stem from recent negotiation settlements granting eight additional instructional days across the district, resulting in eight extra paid days for all 12-month employees, which must be utilized within the current year.

6. Unrestricted operating expenditures increased by \$7.1M for student transportation, \$4.7M for athletic program equipment refresh, and \$1.9M to cover expanded contractual services. Restricted expenditures increased by \$23M for the Special Education contribution, driven by additional staffing from recent negotiation settlements and increased student service needs, along with a \$20.4M increase for youth development to support after-school programs.

7. The increase in capital outlay is attributed to kitchen infrastructure upgrades, the Clean School Bus program, and Routine Maintenance of Effort.

# Board of Education Executive Summary

## Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



### **Revenue Projections:**

Per enrollment trends, the District continues to anticipate a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue, Restricted federal and local revenue are estimated to remain relatively constant for the subsequent years.

### **Expenditure Projections:**

Certificated step and column costs are anticipated to rise by 1.7% annually, while classified step costs are expected to increase by 0.8% each year. However, both restricted and unrestricted certificated staff numbers are projected to decrease about \$3.5M in the upcoming years due to adjustments made through the new budget development process. The total reduction in full-time equivalents (FTEs) is not yet estimated at this time.

Unrestricted supplies and operating expenditures are projected to decrease by approximately \$2 million, driven by improvements in internal processes and careful review of each request. Contracting services are anticipated to drop by \$18M due to reduced reliance on external contracts across the district. While capital outlay and other outgo are expected to remain stable, indirect costs are likely to decrease in alignment with reductions in operating and contracting expenditures. Transfers out are expected to remain consistent. However, contributions to restricted programs are projected to rise, reflecting increased staffing required to offer services to students in restricted programs supported by the unrestricted General Fund.

Furthermore, the district's recent negotiation settlement with the SEIU bargaining unit will result in an additional \$19M in expenses, reflecting across-the-board salary increases for current and future years.

### **Estimated Unrestricted Ending Fund Balances:**

During 2025-26, the District estimates that the General Fund is projected to deficit spend by \$63.4M resulting in an ending General Fund negative balance of approximately \$21.9M.

During 2026-27, the District estimates that the General Fund is projected to deficit spend by \$51.7M resulting in a negative ending General Fund balance of \$134.5M.

The District is committed to maintaining fiscal stability through proactive strategies, continuous evaluation of financial assumptions, and timely actions to support long-term fiscal stability.

# Board of Education Executive Summary

## Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 2% percent of total General Fund outgo:

### 2024-25 First Interim Budget Multi-Year Fund Balance Component Summary

Description	2024-25 First Interim Budget			2025-26 Projected			2026-27 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
TOTAL - NONSPENDABLE	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000
TOTAL - RESTRICTED	\$0	\$51,645,278	\$51,645,278	\$0	\$14,365,593	\$14,365,593	-	\$8,287,348	\$8,287,348
TOTAL - COMMITTED	\$0		\$0	\$0		\$0	\$0		\$0
TOTAL - ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVE FOR ECONOMIC UNCERTAINTIES									
Economic Uncertainty (REU-2%)	\$17,152,512		\$17,152,512	\$16,161,605		\$16,161,605	\$16,404,863		\$16,404,863
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	\$17,152,512	\$0	\$17,152,512	\$16,161,605	\$0	\$16,161,605	\$16,404,863	\$0	\$16,404,863
UNASSIGNED/UNAPPROPRIATED	\$58,921,139		\$58,921,139	-\$21,946,126		-\$21,946,126	-\$134,517,115		-\$134,517,115
TOTAL - FUND BALANCE	\$76,223,651	\$51,645,278	\$127,868,930	-\$5,634,521	\$14,365,593	\$8,731,072	-\$117,962,252	\$8,287,348	-\$109,674,904

### Conclusion

The District is projected to meet the 2% reserve requirement for economic uncertainties in 2024-25 and maintain positive cash flow in 2024-25, 2025-26, and 2026-27. An unrestricted surplus of \$46.3M for 2024-25, \$63.4M for 2025-26, and \$51.7M for 2026-27, excluding contributions to restricted resources. While the District is well-positioned to meet its current financial obligations, it is proactively planning for the phase-out of one-time grants such as ESSER and other COVID-related funding, as well as addressing the impact of declining enrollment, to ensure continued financial sustainability and long-term stability.

The multi-year projection shows that the District is currently able to meet its financial obligations for the current year, with plans in place to address anticipated challenges in the coming years. As a result, the District has issued a qualified certification for the first interim report. This certification is a proactive measure, reflecting the District's commitment to closely monitoring its financial position and ensuring it remains capable of meeting its obligations for the current and upcoming fiscal years.

Further, the District is conducting a comprehensive review of the budget and resources to implement a strategic plan focused on right-sizing expenditures and revenues, optimizing restricted resources, and effectively allocating available resources. This approach is to ensure the District maintains strong economic uncertainty reserve levels and has sufficient cash flow to uphold long-term fiscal stability and solvency.

# **2024-2025 First Interim Financial Report**



## **Guiding Principle**

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education  
December 19, 2024

# **Sacramento City Unified School District**

## **Board of Education**

Lavinia Grace Phillips, President, Area 7  
Jasjit Singh, Vice President, Area 2  
Chinua Rhodes, 2nd Vice President, Area 5  
Tara Jeane, Area 1  
Christina Pritchett, Area 3  
Jamee Villa, Area 4  
Taylor Kayatta, Area 6  
Justine Chueh-Griffith, Student Board Member

## **Cabinet**

Lisa Allen, Superintendent  
Mary Hardin Young, Deputy Superintendent  
Brian Heap, Chief Communications Officer  
Janea Marking, Chief Business and Operations Officer  
Cancy McArn, Chief Human Resource Officer and Lead Negotiator  
Tim Rocco, Chief Information Officer  
Yvonne Wright, Chief Academic Officer  
Vacant, Chief Legal Counsel

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 19, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

\_\_\_\_\_ POSITIVE CERTIFICATION

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

X 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: Cindy Tao Telephone: (916) 643-7837  
Title: Assistant Superintendent, Business Services E-mail: Cindy-Tao@scusd.edu

Criteria and Standards Review Summary

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

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

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



## GENERAL FUND

### **General Fund Definition**

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	486,482,344.00	486,482,344.00	103,331,955.00	487,736,190.00	1,253,846.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	9,129,355.52	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,003,334.39	17,003,334.39	1,946,005.05	17,003,334.39	0.00	0.0%
4) Other Local Revenue		8600-8799	4,145,523.02	4,145,523.02	9,110,568.81	4,240,050.25	94,527.23	2.3%
5) TOTAL, REVENUES			507,631,201.41	507,631,201.41	123,517,884.38	508,979,574.64		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	214,636,122.14	214,636,122.14	49,416,270.30	216,655,789.39	(2,019,667.25)	-0.9%
2) Classified Salaries		2000-2999	53,145,775.22	53,145,775.22	16,463,820.65	53,182,369.58	(36,594.36)	-0.1%
3) Employee Benefits		3000-3999	148,187,551.70	148,187,551.70	38,282,149.70	148,959,897.82	(772,346.12)	-0.5%
4) Books and Supplies		4000-4999	9,950,806.87	9,950,806.87	1,029,046.92	9,815,648.37	135,158.50	1.4%
5) Services and Other Operating Expenditures		5000-5999	30,857,149.11	30,857,149.11	11,934,666.31	45,212,200.69	(14,355,051.58)	-46.5%
6) Capital Outlay		6000-6999	45,000.00	45,000.00	131,993.87	801,257.41	(756,257.41)	-1,680.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,535.00	10,535.00	371,122.89	10,535.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,377,292.51)	(6,377,292.51)	(359,166.41)	(12,022,179.88)	5,644,887.37	-88.5%
9) TOTAL, EXPENDITURES			450,455,647.53	450,455,647.53	117,269,904.23	462,615,518.38		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			57,175,553.88	57,175,553.88	6,247,980.15	46,364,056.26		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	138,000.00	(138,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(120,159,401.48)	(120,159,401.48)	0.00	(145,013,236.08)	(24,853,834.60)	20.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(117,153,954.12)	(117,153,954.12)	0.00	(142,145,788.72)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,978,400.24)	(59,978,400.24)	6,247,980.15	(95,781,732.46)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,005,383.87	172,005,383.87		172,005,383.87	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)			172,005,383.87	172,005,383.87		172,005,383.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,005,383.87	172,005,383.87		172,005,383.87		
2) Ending Balance, June 30 (E + F1e)			112,026,983.63	112,026,983.63		76,223,651.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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		17,152,511.92		
Unassigned/Unappropriated Amount		9790	112,026,983.63	112,026,983.63		58,921,139.49		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	250,750,877.00	250,750,877.00	87,668,018.00	309,640,153.00	58,889,276.00	23.5%
Education Protection Account State Aid - Current Year		8012	110,402,421.00	110,402,421.00	17,274,595.00	54,561,765.00	(55,840,656.00)	-50.6%
State Aid - Prior Years		8019	0.00	0.00	2,598,092.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	660,685.00	660,685.00	0.00	660,685.00	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	95,962,615.00	95,962,615.00	0.00	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,339,725.00	3,339,725.00	0.00	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	742,967.00	742,967.00	0.00	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,509,791.00	4,509,791.00	0.00	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,094,643.00	21,094,643.00	0.00	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,400,481.00	13,400,481.00	0.00	13,400,481.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			500,864,205.00	500,864,205.00	107,540,705.00	503,912,825.00	3,048,620.00	0.6%
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	(14,381,861.00)	(14,381,861.00)	(4,208,750.00)	(16,176,635.00)	(1,794,774.00)	12.5%
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			486,482,344.00	486,482,344.00	103,331,955.00	487,736,190.00	1,253,846.00	0.3%
<b>FEDERAL REVENUE</b>								
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		

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)
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	9,129,355.52	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>9,129,355.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	0.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,100,610.13	7,100,610.13	1,192,405.05	7,100,610.13	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						

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)
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,277,377.00	8,277,377.00	753,600.00	8,277,377.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>17,003,334.39</b>	<b>17,003,334.39</b>	<b>1,946,005.05</b>	<b>17,003,334.39</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	50,000.00	50,000.00	14,228.19	50,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,651,324.00	1,651,324.00	372,848.07	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	8,354,662.04	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	813,851.00	813,851.00	18,751.96	813,851.00	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	380,348.02	380,348.02	350,078.55	474,875.25	94,527.23	24.9%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,145,523.02	4,145,523.02	9,110,568.81	4,240,050.25	94,527.23	2.3%
TOTAL, REVENUES			507,631,201.41	507,631,201.41	123,517,884.38	508,979,574.64	1,348,373.23	0.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	175,646,543.36	175,646,543.36	37,967,355.27	177,276,410.32	(1,629,866.96)	-0.9%
Certificated Pupil Support Salaries		1200	14,853,400.68	14,853,400.68	3,789,719.46	14,914,565.71	(61,165.03)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	22,848,749.74	22,848,749.74	7,457,935.13	22,829,520.50	19,229.24	0.1%
Other Certificated Salaries		1900	1,287,428.36	1,287,428.36	201,260.44	1,635,292.86	(347,864.50)	-27.0%
TOTAL, CERTIFICATED SALARIES			214,636,122.14	214,636,122.14	49,416,270.30	216,655,789.39	(2,019,667.25)	-0.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,746,518.52	1,746,518.52	162,419.64	1,808,192.18	(61,673.66)	-3.5%
Classified Support Salaries		2200	20,530,679.09	20,530,679.09	6,708,062.03	20,632,383.05	(101,703.96)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	9,492,611.84	9,492,611.84	3,024,753.84	9,237,274.54	255,337.30	2.7%
Clerical, Technical and Office Salaries		2400	18,673,596.40	18,673,596.40	6,111,802.33	18,740,566.57	(66,970.17)	-0.4%
Other Classified Salaries		2900	2,702,369.37	2,702,369.37	456,782.81	2,763,953.24	(61,583.87)	-2.3%
TOTAL, CLASSIFIED SALARIES			53,145,775.22	53,145,775.22	16,463,820.65	53,182,369.58	(36,594.36)	-0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	39,523,309.08	39,523,309.08	8,832,510.10	40,270,389.96	(747,080.88)	-1.9%
PERS		3201-3202	14,593,585.59	14,593,585.59	4,289,816.79	14,575,050.82	18,534.77	0.1%
OASDI/Medicare/Alternative		3301-3302	8,371,174.81	8,371,174.81	2,017,394.23	8,386,089.08	(14,914.27)	-0.2%
Health and Welfare Benefits		3401-3402	65,797,432.52	65,797,432.52	17,975,475.06	65,765,608.86	31,823.66	0.0%
Unemployment Insurance		3501-3502	134,572.82	134,572.82	32,879.76	136,825.08	(2,252.26)	-1.7%
Workers' Compensation		3601-3602	4,013,640.45	4,013,640.45	990,652.81	4,073,521.45	(59,881.00)	-1.5%
OPEB, Allocated		3701-3702	15,718,094.93	15,718,094.93	4,131,296.63	15,716,575.13	1,519.80	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,741.50	35,741.50	12,124.32	35,837.44	(95.94)	-0.3%
TOTAL, EMPLOYEE BENEFITS			148,187,551.70	148,187,551.70	38,282,149.70	148,959,897.82	(772,346.12)	-0.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	54,931.00	54,931.00	0.00	51,731.00	3,200.00	5.8%
Books and Other Reference Materials		4200	114,616.39	114,616.39	6,945.32	96,713.92	17,902.47	15.6%
Materials and Supplies		4300	9,358,036.31	9,358,036.31	899,292.75	8,773,619.83	584,416.48	6.2%
Noncapitalized Equipment		4400	423,223.17	423,223.17	122,808.85	893,583.62	(470,360.45)	-111.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,950,806.87	9,950,806.87	1,029,046.92	9,815,648.37	135,158.50	1.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	984,685.00	984,685.00	224,044.60	2,758,733.24	(1,774,048.24)	-180.2%
Travel and Conferences		5200	479,141.29	479,141.29	13,131.16	444,497.37	34,643.92	7.2%
Dues and Memberships		5300	169,272.00	169,272.00	142,011.96	188,675.00	(19,403.00)	-11.5%
Insurance		5400-5450	30,000.00	30,000.00	1,701,610.65	30,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,242,818.00	12,242,818.00	2,963,340.20	12,843,440.00	(600,622.00)	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,544,299.00	1,544,299.00	334,718.98	1,611,611.84	(67,312.84)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	(284,698.25)	(284,698.25)	(217,867.97)	(609,991.13)	325,292.88	-114.3%
Transfers of Direct Costs - Interfund		5750	(1,192,155.00)	(1,192,155.00)	783.44	(1,162,428.08)	(29,726.92)	2.5%
Professional/Consulting Services and Operating Expenditures		5800	15,131,712.50	15,131,712.50	6,341,966.50	27,381,432.10	(12,249,719.60)	-81.0%
Communications		5900	1,752,074.57	1,752,074.57	430,926.79	1,726,230.35	25,844.22	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,857,149.11	30,857,149.11	11,934,666.31	45,212,200.69	(14,355,051.58)	-46.5%
<b>CAPITAL OUTLAY</b>								
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	24,311.52	19,250.00	(19,250.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	107,682.35	752,007.41	(737,007.41)	-4,913.4%
Equipment Replacement		6500	30,000.00	30,000.00	0.00	30,000.00	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			45,000.00	45,000.00	131,993.87	801,257.41	(756,257.41)	-1,680.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	368,962.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	10,535.00	10,535.00	2,160.89	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,535.00	10,535.00	371,122.89	10,535.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								

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 Indirect Costs		7310	(4,919,790.51)	(4,919,790.51)	(359,166.41)	(9,615,592.67)	4,695,802.16	-95.4%
Transfers of Indirect Costs - Interfund		7350	(1,457,502.00)	(1,457,502.00)	0.00	(2,406,587.21)	949,085.21	-65.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,377,292.51)	(6,377,292.51)	(359,166.41)	(12,022,179.88)	5,644,887.37	-88.5%
TOTAL, EXPENDITURES			450,455,647.53	450,455,647.53	117,269,904.23	462,615,518.38	(12,159,870.85)	-2.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	15,000.00	(15,000.00)	New
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	123,000.00	(123,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	138,000.00	(138,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(120,159,401.48)	(120,159,401.48)	0.00	(145,013,236.08)	(24,853,834.60)	20.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(120,159,401.48)	(120,159,401.48)	0.00	(145,013,236.08)	(24,853,834.60)	20.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(117,153,954.12)	(117,153,954.12)	0.00	(142,145,788.72)	(24,991,834.60)	21.3%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,316,186.28	42,316,186.28	23,087,168.94	51,028,455.38	8,712,269.10	20.6%
3) Other State Revenue		8300-8599	113,182,286.36	113,182,286.36	22,557,545.59	117,004,264.93	3,821,978.57	3.4%
4) Other Local Revenue		8600-8799	2,302,271.01	2,302,271.01	3,014,944.67	6,963,034.07	4,660,763.06	202.4%
5) TOTAL, REVENUES			160,488,804.65	160,488,804.65	48,818,414.20	177,683,815.38		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	89,781,697.40	89,781,697.40	36,536,265.21	91,644,914.80	(1,863,217.40)	-2.1%
2) Classified Salaries		2000-2999	38,985,851.94	38,985,851.94	12,246,095.61	50,372,463.17	(11,386,611.23)	-29.2%
3) Employee Benefits		3000-3999	97,337,182.16	97,337,182.16	21,455,144.99	107,425,384.55	(10,088,202.39)	-10.4%
4) Books and Supplies		4000-4999	16,372,433.67	16,372,433.67	952,379.22	30,513,807.02	(14,141,373.35)	-86.4%
5) Services and Other Operating Expenditures		5000-5999	61,531,434.84	61,531,434.84	17,282,312.13	96,700,947.87	(35,169,513.03)	-57.2%
6) Capital Outlay		6000-6999	504,098.56	504,098.56	4,283,216.75	11,604,414.79	(11,100,316.23)	-2,202.0%
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	4,919,790.51	4,919,790.51	359,166.41	9,615,592.68	(4,695,802.17)	-95.4%
9) TOTAL, EXPENDITURES			309,432,489.08	309,432,489.08	93,114,580.32	397,877,524.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(148,943,684.43)	(148,943,684.43)	(44,296,166.12)	(220,193,709.50)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	120,159,401.48	120,159,401.48	0.00	145,013,236.08	24,853,834.60	20.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			120,159,401.48	120,159,401.48	0.00	145,013,236.08		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,784,282.95)	(28,784,282.95)	(44,296,166.12)	(75,180,473.42)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,825,751.54	126,825,751.54		126,825,751.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,825,751.54	126,825,751.54		126,825,751.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,825,751.54	126,825,751.54		126,825,751.54		
2) Ending Balance, June 30 (E + F1e)			98,041,468.59	98,041,468.59		51,645,278.12		
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	98,041,468.59	98,041,468.59		52,876,320.94		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		(1,231,042.82)		
<b>LCFF SOURCES</b>								
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	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	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			2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,921,824.47	9,921,824.47	0.00	9,921,824.47	0.00	0.0%
Special Education Discretionary Grants		8182	940,266.00	940,266.00	0.00	1,079,686.00	139,420.00	14.8%
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		

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)
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	22,064,045.41	22,064,045.41	13,838,727.90	23,081,765.53	1,017,720.12	4.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,020,958.48	3,020,958.48	1,328,980.00	2,852,272.00	(168,686.48)	-5.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	186,814.86	372,018.07	372,018.07	New
Title III, English Learner Program	4203	8290	1,010,080.67	1,010,080.67	1,186,416.00	1,617,889.67	607,809.00	60.2%
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	4,696,257.26	4,696,257.26	1,670,800.01	7,544,955.97	2,848,698.71	60.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	529,284.00	529,284.00	New
All Other Federal Revenue	All Other	8290	662,753.99	662,753.99	4,875,430.17	4,028,759.67	3,366,005.68	507.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>42,316,186.28</b>	<b>42,316,186.28</b>	<b>23,087,168.94</b>	<b>51,028,455.38</b>	<b>8,712,269.10</b>	<b>20.6%</b>
<b>OTHER STATE REVENUE</b>								
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	31,206,530.00	31,206,530.00	9,336,890.00	31,206,530.00	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	3,510,487.50	3,510,487.50	1,256,762.93	3,510,487.50	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	9,160,217.35	9,160,217.35	224,436.60	10,114,914.35	954,697.00	10.4%
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	822,847.33	822,847.33	1,586,577.96	2,308,642.29	1,485,794.96	180.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	429,113.79	429,113.79	0.00	565,642.70	136,528.91	31.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	68,053,090.39	68,053,090.39	10,152,878.10	69,298,048.09	1,244,957.70	1.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>113,182,286.36</b>	<b>113,182,286.36</b>	<b>22,557,545.59</b>	<b>117,004,264.93</b>	<b>3,821,978.57</b>	<b>3.4%</b>
<b>OTHER LOCAL REVENUE</b>								
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	167,579.80	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,302,271.01	2,302,271.01	2,847,364.87	6,963,034.07	4,660,763.06	202.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,302,271.01	2,302,271.01	3,014,944.67	6,963,034.07	4,660,763.06	202.4%
TOTAL, REVENUES			160,488,804.65	160,488,804.65	48,818,414.20	177,683,815.38	17,195,010.73	10.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	51,949,885.49	51,949,885.49	24,683,647.95	50,187,888.01	1,761,997.48	3.4%
Certificated Pupil Support Salaries		1200	15,069,701.32	15,069,701.32	5,033,791.92	15,822,590.23	(752,888.91)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,311,862.10	4,311,862.10	2,713,908.92	5,790,654.08	(1,478,791.98)	-34.3%
Other Certificated Salaries		1900	18,450,248.49	18,450,248.49	4,104,916.42	19,843,782.48	(1,393,533.99)	-7.6%
TOTAL, CERTIFICATED SALARIES			89,781,697.40	89,781,697.40	36,536,265.21	91,644,914.80	(1,863,217.40)	-2.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	15,858,056.21	15,858,056.21	3,743,718.68	21,871,817.23	(6,013,761.02)	-37.9%
Classified Support Salaries		2200	11,303,799.98	11,303,799.98	3,926,194.24	12,948,787.47	(1,644,987.49)	-14.6%
Classified Supervisors' and Administrators' Salaries		2300	4,575,205.40	4,575,205.40	1,647,399.77	5,103,312.61	(528,107.21)	-11.5%
Clerical, Technical and Office Salaries		2400	3,849,511.28	3,849,511.28	1,665,405.35	5,826,142.85	(1,976,631.57)	-51.3%
Other Classified Salaries		2900	3,399,279.07	3,399,279.07	1,263,377.57	4,622,403.01	(1,223,123.94)	-36.0%
TOTAL, CLASSIFIED SALARIES			38,985,851.94	38,985,851.94	12,246,095.61	50,372,463.17	(11,386,611.23)	-29.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	38,048,456.65	38,048,456.65	6,478,664.22	38,429,493.14	(381,036.49)	-1.0%
PERS		3201-3202	10,975,425.44	10,975,425.44	3,225,942.73	14,057,884.91	(3,082,459.47)	-28.1%
OASDI/Medicare/Alternative		3301-3302	5,139,333.34	5,139,333.34	1,497,002.29	5,873,999.16	(734,665.82)	-14.3%
Health and Welfare Benefits		3401-3402	32,907,188.22	32,907,188.22	7,663,289.40	37,305,320.91	(4,398,132.69)	-13.4%
Unemployment Insurance		3501-3502	63,951.63	63,951.63	25,407.50	71,818.60	(7,866.97)	-12.3%
Workers' Compensation		3601-3602	1,920,741.70	1,920,741.70	742,507.76	2,158,366.77	(237,625.07)	-12.4%
OPEB, Allocated		3701-3702	8,269,863.08	8,269,863.08	1,818,077.86	9,514,606.59	(1,244,743.51)	-15.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,222.10	12,222.10	4,253.23	13,894.47	(1,672.37)	-13.7%
TOTAL, EMPLOYEE BENEFITS			97,337,182.16	97,337,182.16	21,455,144.99	107,425,384.55	(10,088,202.39)	-10.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,265,549.50	3,265,549.50	52,661.75	3,537,642.00	(272,092.50)	-8.3%
Books and Other Reference Materials		4200	110,102.00	110,102.00	18,738.95	123,781.46	(13,679.46)	-12.4%
Materials and Supplies		4300	11,265,588.81	11,265,588.81	758,352.86	25,442,353.73	(14,176,764.92)	-125.8%
Noncapitalized Equipment		4400	1,731,193.36	1,731,193.36	122,625.66	1,410,029.83	321,163.53	18.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,372,433.67	16,372,433.67	952,379.22	30,513,807.02	(14,141,373.35)	-86.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	48,808,001.38	48,808,001.38	13,350,255.19	61,461,760.40	(12,653,759.02)	-25.9%
Travel and Conferences		5200	1,455,832.00	1,455,832.00	15,216.49	843,660.83	612,171.17	42.0%
Dues and Memberships		5300	4,000.00	4,000.00	3,562.00	7,775.00	(3,775.00)	-94.4%
Insurance		5400-5450	0.00	0.00	525.00	525.00	(525.00)	New
Operations and Housekeeping Services		5500	81,000.00	81,000.00	4,400.00	81,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	373,500.00	373,500.00	80,515.15	546,092.02	(172,592.02)	-46.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	284,698.25	284,698.25	217,867.97	609,991.13	(325,292.88)	-114.3%
Transfers of Direct Costs - Interfund		5750	(13,000.00)	(13,000.00)	619.94	(6,692.47)	(6,307.53)	48.5%
Professional/Consulting Services and Operating Expenditures		5800	10,501,054.21	10,501,054.21	3,609,350.39	33,119,391.96	(22,618,337.75)	-215.4%
Communications		5900	36,349.00	36,349.00	0.00	37,444.00	(1,095.00)	-3.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>61,531,434.84</b>	<b>61,531,434.84</b>	<b>17,282,312.13</b>	<b>96,700,947.87</b>	<b>(35,169,513.03)</b>	<b>-57.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	295,000.00	295,000.00	0.00	337,053.35	(42,053.35)	-14.3%
Buildings and Improvements of Buildings		6200	83,904.00	83,904.00	3,805,635.22	5,856,221.91	(5,772,317.91)	-6,879.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,996.00	60,996.00	456,596.30	5,330,648.34	(5,269,652.34)	-8,639.3%
Equipment Replacement		6500	64,198.56	64,198.56	20,985.23	80,491.19	(16,292.63)	-25.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>504,098.56</b>	<b>504,098.56</b>	<b>4,283,216.75</b>	<b>11,604,414.79</b>	<b>(11,100,316.23)</b>	<b>-2,202.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	4,919,790.51	4,919,790.51	359,166.41	9,615,592.68	(4,695,802.17)	-95.4%
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			4,919,790.51	4,919,790.51	359,166.41	9,615,592.68	(4,695,802.17)	-95.4%
TOTAL, EXPENDITURES			309,432,489.08	309,432,489.08	93,114,580.32	397,877,524.88	(88,445,035.80)	-28.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	120,159,401.48	120,159,401.48	0.00	145,013,236.08	24,853,834.60	20.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			120,159,401.48	120,159,401.48	0.00	145,013,236.08	24,853,834.60	20.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			120,159,401.48	120,159,401.48	0.00	145,013,236.08	(24,853,834.60)	-20.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	489,170,405.00	489,170,405.00	103,490,710.00	490,424,251.00	1,253,846.00	0.3%
2) Federal Revenue		8100-8299	42,316,186.28	42,316,186.28	32,216,524.46	51,028,455.38	8,712,269.10	20.6%
3) Other State Revenue		8300-8599	130,185,620.75	130,185,620.75	24,503,550.64	134,007,599.32	3,821,978.57	2.9%
4) Other Local Revenue		8600-8799	6,447,794.03	6,447,794.03	12,125,513.48	11,203,084.32	4,755,290.29	73.8%
5) TOTAL, REVENUES			668,120,006.06	668,120,006.06	172,336,298.58	686,663,390.02		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	304,417,819.54	304,417,819.54	85,952,535.51	308,300,704.19	(3,882,884.65)	-1.3%
2) Classified Salaries		2000-2999	92,131,627.16	92,131,627.16	28,709,916.26	103,554,832.75	(11,423,205.59)	-12.4%
3) Employee Benefits		3000-3999	245,524,733.86	245,524,733.86	59,737,294.69	256,385,282.37	(10,860,548.51)	-4.4%
4) Books and Supplies		4000-4999	26,323,240.54	26,323,240.54	1,981,426.14	40,329,455.39	(14,006,214.85)	-53.2%
5) Services and Other Operating Expenditures		5000-5999	92,388,583.95	92,388,583.95	29,216,978.44	141,913,148.56	(49,524,564.61)	-53.6%
6) Capital Outlay		6000-6999	549,098.56	549,098.56	4,415,210.62	12,405,672.20	(11,856,573.64)	-2,159.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,535.00	10,535.00	371,122.89	10,535.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,457,502.00)	(1,457,502.00)	0.00	(2,406,587.20)	949,085.20	-65.1%
9) TOTAL, EXPENDITURES			759,888,136.61	759,888,136.61	210,384,484.55	860,493,043.26		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(91,768,130.55)	(91,768,130.55)	(38,048,185.97)	(173,829,653.24)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	138,000.00	(138,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,005,447.36	3,005,447.36	0.00	2,867,447.36		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(88,762,683.19)	(88,762,683.19)	(38,048,185.97)	(170,962,205.88)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	298,831,135.41	298,831,135.41		298,831,135.41	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)			298,831,135.41	298,831,135.41		298,831,135.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,831,135.41	298,831,135.41		298,831,135.41		
2) Ending Balance, June 30 (E + F1e)			210,068,452.22	210,068,452.22		127,868,929.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
Committed		9740	98,041,468.59	98,041,468.59		52,876,320.94		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		17,152,511.92		
Unassigned/Unappropriated Amount		9790	112,026,983.63	112,026,983.63		57,690,096.67		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	250,750,877.00	250,750,877.00	87,668,018.00	309,640,153.00	58,889,276.00	23.5%
Education Protection Account State Aid - Current Year		8012	110,402,421.00	110,402,421.00	17,274,595.00	54,561,765.00	(55,840,656.00)	-50.6%
State Aid - Prior Years		8019	0.00	0.00	2,598,092.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	660,685.00	660,685.00	0.00	660,685.00	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	95,962,615.00	95,962,615.00	0.00	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,339,725.00	3,339,725.00	0.00	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	742,967.00	742,967.00	0.00	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,509,791.00	4,509,791.00	0.00	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,094,643.00	21,094,643.00	0.00	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,400,481.00	13,400,481.00	0.00	13,400,481.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			500,864,205.00	500,864,205.00	107,540,705.00	503,912,825.00	3,048,620.00	0.6%
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	(14,381,861.00)	(14,381,861.00)	(4,208,750.00)	(16,176,635.00)	(1,794,774.00)	12.5%
Property Taxes Transfers		8097	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	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			489,170,405.00	489,170,405.00	103,490,710.00	490,424,251.00	1,253,846.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,921,824.47	9,921,824.47	0.00	9,921,824.47	0.00	0.0%
Special Education Discretionary Grants		8182	940,266.00	940,266.00	0.00	1,079,686.00	139,420.00	14.8%
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%

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)
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	9,129,355.52	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	22,064,045.41	22,064,045.41	13,838,727.90	23,081,765.53	1,017,720.12	4.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,020,958.48	3,020,958.48	1,328,980.00	2,852,272.00	(168,686.48)	-5.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	186,814.86	372,018.07	372,018.07	New
Title III, English Learner Program	4203	8290	1,010,080.67	1,010,080.67	1,186,416.00	1,617,889.67	607,809.00	60.2%
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	4,696,257.26	4,696,257.26	1,670,800.01	7,544,955.97	2,848,698.71	60.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	529,284.00	529,284.00	New
All Other Federal Revenue	All Other	8290	662,753.99	662,753.99	4,875,430.17	4,028,759.67	3,366,005.68	507.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>42,316,186.28</b>	<b>42,316,186.28</b>	<b>32,216,524.46</b>	<b>51,028,455.38</b>	<b>8,712,269.10</b>	<b>20.6%</b>
<b>OTHER STATE REVENUE</b>								
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	31,206,530.00	31,206,530.00	9,336,890.00	31,206,530.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	0.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,611,097.63	10,611,097.63	2,449,167.98	10,611,097.63	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	9,160,217.35	9,160,217.35	224,436.60	10,114,914.35	954,697.00	10.4%
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	822,847.33	822,847.33	1,586,577.96	2,308,642.29	1,485,794.96	180.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	429,113.79	429,113.79	0.00	565,642.70	136,528.91	31.8%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	76,330,467.39	76,330,467.39	10,906,478.10	77,575,425.09	1,244,957.70	1.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>130,185,620.75</b>	<b>130,185,620.75</b>	<b>24,503,550.64</b>	<b>134,007,599.32</b>	<b>3,821,978.57</b>	<b>2.9%</b>
<b>OTHER LOCAL REVENUE</b>								
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	50,000.00	50,000.00	14,228.19	50,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,651,324.00	1,651,324.00	540,427.87	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	8,354,662.04	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	813,851.00	813,851.00	18,751.96	813,851.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,682,619.03	2,682,619.03	3,197,443.42	7,437,909.32	4,755,290.29	177.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,447,794.03</b>	<b>6,447,794.03</b>	<b>12,125,513.48</b>	<b>11,203,084.32</b>	<b>4,755,290.29</b>	<b>73.8%</b>
<b>TOTAL, REVENUES</b>			<b>668,120,006.06</b>	<b>668,120,006.06</b>	<b>172,336,298.58</b>	<b>686,663,390.02</b>	<b>18,543,383.96</b>	<b>2.8%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	227,596,428.85	227,596,428.85	62,651,003.22	227,464,298.33	132,130.52	0.1%
Certificated Pupil Support Salaries		1200	29,923,102.00	29,923,102.00	8,823,511.38	30,737,155.94	(814,053.94)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	27,160,611.84	27,160,611.84	10,171,844.05	28,620,174.58	(1,459,562.74)	-5.4%
Other Certificated Salaries		1900	19,737,676.85	19,737,676.85	4,306,176.86	21,479,075.34	(1,741,398.49)	-8.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>304,417,819.54</b>	<b>304,417,819.54</b>	<b>85,952,535.51</b>	<b>308,300,704.19</b>	<b>(3,882,884.65)</b>	<b>-1.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,604,574.73	17,604,574.73	3,906,138.32	23,680,009.41	(6,075,434.68)	-34.5%
Classified Support Salaries		2200	31,834,479.07	31,834,479.07	10,634,256.27	33,581,170.52	(1,746,691.45)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	14,067,817.24	14,067,817.24	4,672,153.61	14,340,587.15	(272,769.91)	-1.9%
Clerical, Technical and Office Salaries		2400	22,523,107.68	22,523,107.68	7,777,207.68	24,566,709.42	(2,043,601.74)	-9.1%
Other Classified Salaries		2900	6,101,648.44	6,101,648.44	1,720,160.38	7,386,356.25	(1,284,707.81)	-21.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>92,131,627.16</b>	<b>92,131,627.16</b>	<b>28,709,916.26</b>	<b>103,554,832.75</b>	<b>(11,423,205.59)</b>	<b>-12.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	77,571,765.73	77,571,765.73	15,311,174.32	78,699,883.10	(1,128,117.37)	-1.5%
PERS		3201-3202	25,569,011.03	25,569,011.03	7,515,759.52	28,632,935.73	(3,063,924.70)	-12.0%
OASDI/Medicare/Alternative		3301-3302	13,510,508.15	13,510,508.15	3,514,396.52	14,260,088.24	(749,580.09)	-5.5%
Health and Welfare Benefits		3401-3402	98,704,620.74	98,704,620.74	25,638,764.46	103,070,929.77	(4,366,309.03)	-4.4%
Unemployment Insurance		3501-3502	198,524.45	198,524.45	58,287.26	208,643.68	(10,119.23)	-5.1%
Workers' Compensation		3601-3602	5,934,382.15	5,934,382.15	1,733,160.57	6,231,888.22	(297,506.07)	-5.0%
OPEB, Allocated		3701-3702	23,987,958.01	23,987,958.01	5,949,374.49	25,231,181.72	(1,243,223.71)	-5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	47,963.60	47,963.60	16,377.55	49,731.91	(1,768.31)	-3.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>245,524,733.86</b>	<b>245,524,733.86</b>	<b>59,737,294.69</b>	<b>256,385,282.37</b>	<b>(10,860,548.51)</b>	<b>-4.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,320,480.50	3,320,480.50	52,661.75	3,589,373.00	(268,892.50)	-8.1%
Books and Other Reference Materials		4200	224,718.39	224,718.39	25,684.27	220,495.38	4,223.01	1.9%
Materials and Supplies		4300	20,623,625.12	20,623,625.12	1,657,645.61	34,215,973.56	(13,592,348.44)	-65.9%
Noncapitalized Equipment		4400	2,154,416.53	2,154,416.53	245,434.51	2,303,613.45	(149,196.92)	-6.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>26,323,240.54</b>	<b>26,323,240.54</b>	<b>1,981,426.14</b>	<b>40,329,455.39</b>	<b>(14,006,214.85)</b>	<b>-53.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	49,792,686.38	49,792,686.38	13,574,299.79	64,220,493.64	(14,427,807.26)	-29.0%
Travel and Conferences		5200	1,934,973.29	1,934,973.29	28,347.65	1,288,158.20	646,815.09	33.4%
Dues and Memberships		5300	173,272.00	173,272.00	145,573.96	196,450.00	(23,178.00)	-13.4%
Insurance		5400-5450	30,000.00	30,000.00	1,702,135.65	30,525.00	(525.00)	-1.8%
Operations and Housekeeping Services		5500	12,323,818.00	12,323,818.00	2,967,740.20	12,924,440.00	(600,622.00)	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,917,799.00	1,917,799.00	415,234.13	2,157,703.86	(239,904.86)	-12.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,205,155.00)	(1,205,155.00)	1,403.38	(1,169,120.55)	(36,034.45)	3.0%
Professional/Consulting Services and Operating Expenditures		5800	25,632,766.71	25,632,766.71	9,951,316.89	60,500,824.06	(34,868,057.35)	-136.0%
Communications		5900	1,788,423.57	1,788,423.57	430,926.79	1,763,674.35	24,749.22	1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>92,388,583.95</b>	<b>92,388,583.95</b>	<b>29,216,978.44</b>	<b>141,913,148.56</b>	<b>(49,524,564.61)</b>	<b>-53.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	295,000.00	295,000.00	0.00	337,053.35	(42,053.35)	-14.3%
Buildings and Improvements of Buildings		6200	83,904.00	83,904.00	3,829,946.74	5,875,471.91	(5,791,567.91)	-6,902.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,996.00	75,996.00	564,278.65	6,082,655.75	(6,006,659.75)	-7,903.9%
Equipment Replacement		6500	94,198.56	94,198.56	20,985.23	110,491.19	(16,292.63)	-17.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>549,098.56</b>	<b>549,098.56</b>	<b>4,415,210.62</b>	<b>12,405,672.20</b>	<b>(11,856,573.64)</b>	<b>-2,159.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	368,962.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
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	10,535.00	10,535.00	2,160.89	10,535.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>10,535.00</b>	<b>10,535.00</b>	<b>371,122.89</b>	<b>10,535.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	.01		
Transfers of Indirect Costs - Interfund		7350	(1,457,502.00)	(1,457,502.00)	0.00	(2,406,587.21)	949,085.21	-65.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,457,502.00)	(1,457,502.00)	0.00	(2,406,587.20)	949,085.20	-65.1%
TOTAL, EXPENDITURES			759,888,136.61	759,888,136.61	210,384,484.55	860,493,043.26	(100,604,906.65)	-13.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	15,000.00	(15,000.00)	New
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	123,000.00	(123,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	138,000.00	(138,000.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			3,005,447.36	3,005,447.36	0.00	2,867,447.36	138,000.00	4.6%

Resource	Description	2024-25 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	3,450,474.00
6266	Educator Effectiveness, FY 2021-22	2,065,213.13
6300	Lottery: Instructional Materials	1,330,164.64
6332	CA Community Schools Partnership Act - Implementation Grant	3,568,767.53
6371	CalWORKs for ROCP or Adult Education	11,331.00
6547	Special Education Early Intervention Preschool Grant	2,038,376.23
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,573,567.39
7085	Learning Communities for School Success Program	582,694.65
7388	SB 117 COVID-19 LEA Response Funds	196,853.26
7399	LCFF Equity Multiplier	3,060,468.00
7425	Expanded Learning Opportunities (ELO) Grant	202,277.89
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	320,657.12
7435	Learning Recovery Emergency Block Grant	10,437,046.27
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,158,873.38
9010	Other Restricted Local	6,879,556.45
Total, Restricted Balance		52,876,320.94

## **SPECIAL REVENUE FUNDS**

### **Special Revenue Funds Definition**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,668,396.21	1,668,396.21		1,668,396.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,668,396.21	1,668,396.21		1,668,396.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,396.21	1,668,396.21		1,668,396.21		
2) Ending Balance, June 30 (E + F1e)			1,668,396.21	1,668,396.21		1,668,396.21		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	1,668,396.21
Total, Restricted Balance		1,668,396.21

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	20,874,241.00	20,874,241.00	5,247,937.00	20,874,241.00	0.00	0.0%
2) Federal Revenue		8100-8299	415,393.40	415,393.40	21,733.00	415,393.40	0.00	0.0%
3) Other State Revenue		8300-8599	1,506,933.37	1,506,933.37	4,600.50	3,982,746.00	2,475,812.63	164.3%
4) Other Local Revenue		8600-8799	0.00	0.00	533,060.06	63,300.00	63,300.00	New
5) TOTAL, REVENUES			22,796,567.77	22,796,567.77	5,807,330.56	25,335,680.40		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,969,708.86	9,969,708.86	2,987,075.75	10,667,447.61	(697,738.75)	-7.0%
2) Classified Salaries		2000-2999	1,421,810.68	1,421,810.68	424,474.29	1,450,810.68	(29,000.00)	-2.0%
3) Employee Benefits		3000-3999	6,420,820.15	6,420,820.15	1,633,644.70	6,433,804.28	(12,984.13)	-0.2%
4) Books and Supplies		4000-4999	502,630.72	502,630.72	79,793.11	2,676,478.65	(2,173,847.93)	-432.5%
5) Services and Other Operating Expenditures		5000-5999	1,850,979.00	1,850,979.00	449,681.50	5,648,738.77	(3,797,759.77)	-205.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,150.00	8,150.00	0.00	273,199.64	(265,049.64)	-3,252.1%
9) TOTAL, EXPENDITURES			20,174,099.41	20,174,099.41	5,574,669.35	27,150,479.63		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,622,468.36	2,622,468.36	232,661.21	(1,814,799.23)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
b) Transfers Out		7600-7629	3,473,729.00	3,473,729.00	0.00	3,473,729.00	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			(3,005,447.36)	(3,005,447.36)	0.00	(3,005,447.36)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(382,979.00)	(382,979.00)	232,661.21	(4,820,246.59)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,685,390.76	15,685,390.76		15,685,390.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,685,390.76	15,685,390.76		15,685,390.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,685,390.76	15,685,390.76		15,685,390.76		
2) Ending Balance, June 30 (E + F1e)			15,302,411.76	15,302,411.76		10,865,144.17		
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	7,873,633.98	7,873,633.98		3,487,279.30		
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	7,532,232.78	7,532,232.78		7,532,082.78		
Charter Funds	0000	9780		7,532,232.78				
Other Charter Funds	0000	9780	7,532,232.78					
Charter Funds	0000	9780				7,532,082.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(103,455.00)	(103,455.00)		(154,217.91)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,589,161.00	12,589,161.00	3,541,664.00	12,589,161.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,011,890.00	4,011,890.00	604,015.00	4,011,890.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,273,190.00	4,273,190.00	1,102,258.00	4,273,190.00	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			20,874,241.00	20,874,241.00	5,247,937.00	20,874,241.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	415,393.40	415,393.40	0.00	415,393.40	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act							0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	21,733.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			415,393.40	415,393.40	21,733.00	415,393.40	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
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%

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	48,543.00	48,543.00	0.00	48,543.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	371,583.00	371,583.00	102,976.92	371,583.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	1,086,807.37	1,086,807.37	(98,376.42)	3,562,620.00	2,475,812.63	227.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,506,933.37</b>	<b>1,506,933.37</b>	<b>4,600.50</b>	<b>3,982,746.00</b>	<b>2,475,812.63</b>	<b>164.3%</b>
<b>OTHER LOCAL REVENUE</b>								
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	439,622.00	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								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	93,438.06	63,300.00	63,300.00	New
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%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>533,060.06</b>	<b>63,300.00</b>	<b>63,300.00</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>22,796,567.77</b>	<b>22,796,567.77</b>	<b>5,807,330.56</b>	<b>25,335,680.40</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,328,299.37	8,328,299.37	2,404,783.67	8,956,916.53	(628,617.16)	-7.5%
Certificated Pupil Support Salaries		1200	436,826.36	436,826.36	127,634.76	486,583.50	(49,757.14)	-11.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,203,397.13	1,203,397.13	439,288.71	1,205,976.51	(2,579.38)	-0.2%
Other Certificated Salaries		1900	1,186.00	1,186.00	15,368.61	17,971.07	(16,785.07)	-1,415.3%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			9,969,708.86	9,969,708.86	2,987,075.75	10,667,447.61	(697,738.75)	-7.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	206,103.14	206,103.14	56,051.02	212,103.14	(6,000.00)	-2.9%
Classified Support Salaries		2200	460,648.03	460,648.03	135,162.59	460,648.03	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	600,788.33	600,788.33	191,856.87	600,788.33	0.00	0.0%
Other Classified Salaries		2900	154,271.18	154,271.18	41,403.81	177,271.18	(23,000.00)	-14.9%
TOTAL, CLASSIFIED SALARIES			1,421,810.68	1,421,810.68	424,474.29	1,450,810.68	(29,000.00)	-2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,273,135.23	2,273,135.23	520,756.00	2,280,633.69	(7,498.46)	-0.3%
PERS		3201-3202	354,580.44	354,580.44	102,595.73	354,580.44	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	316,772.69	316,772.69	77,725.22	317,401.01	(628.32)	-0.2%
Health and Welfare Benefits		3401-3402	2,642,207.28	2,642,207.28	708,318.78	2,646,352.99	(4,145.71)	-0.2%
Unemployment Insurance		3501-3502	5,499.89	5,499.89	1,697.50	5,521.53	(21.64)	-0.4%
Workers' Compensation		3601-3602	166,576.55	166,576.55	51,173.55	167,225.39	(648.84)	-0.4%
OPEB, Allocated		3701-3702	661,089.27	661,089.27	170,923.95	661,089.27	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	958.80	958.80	453.97	999.96	(41.16)	-4.3%
TOTAL, EMPLOYEE BENEFITS			6,420,820.15	6,420,820.15	1,633,644.70	6,433,804.28	(12,984.13)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	16,704.00	16,704.00	11,680.93	49,364.36	(32,660.36)	-195.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	485,926.72	485,926.72	31,613.46	2,606,714.29	(2,120,787.57)	-436.4%
Noncapitalized Equipment		4400	0.00	0.00	36,498.72	20,400.00	(20,400.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			502,630.72	502,630.72	79,793.11	2,676,478.65	(2,173,847.93)	-432.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	229,426.52	877,259.89	(877,259.89)	New
Travel and Conferences		5200	8,730.00	8,730.00	2,202.80	18,049.00	(9,319.00)	-106.7%
Dues and Memberships		5300	0.00	0.00	975.00	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	645,743.00	645,743.00	107,318.57	645,743.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,541.00	8,541.00	0.00	11,841.00	(3,300.00)	-38.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,123,660.00	1,123,660.00	1,457.18	1,109,403.08	14,256.92	1.3%
Professional/Consulting Services and								
Operating Expenditures		5800	55,443.00	55,443.00	108,113.29	2,975,880.80	(2,920,437.80)	-5,267.5%
Communications		5900	8,862.00	8,862.00	188.14	10,562.00	(1,700.00)	-19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,850,979.00	1,850,979.00	449,681.50	5,648,738.77	(3,797,759.77)	-205.2%
<b>CAPITAL OUTLAY</b>								
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%

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)
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	8,150.00	8,150.00	0.00	273,199.64	(265,049.64)	-3,252.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,150.00	8,150.00	0.00	273,199.64	(265,049.64)	-3,252.1%
TOTAL, EXPENDITURES			20,174,099.41	20,174,099.41	5,574,669.35	27,150,479.63		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	3,473,729.00	3,473,729.00	0.00	3,473,729.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,473,729.00	3,473,729.00	0.00	3,473,729.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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			(3,005,447.36)	(3,005,447.36)	0.00	(3,005,447.36)		
(a - b + c - d + e)			(3,005,447.36)	(3,005,447.36)	0.00	(3,005,447.36)		

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,149,501.65
6300	Lottery: Instructional Materials	566,649.85
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	920,616.96
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	236,395.00
7311	Classified School Employee Professional Development Block Grant	5,567.00
7339	Dual Enrollment Opportunities	225,000.00
7388	SB 117 COVID-19 LEA Response Funds	577.11
7399	LCFF Equity Multiplier	165,892.00
7413	A-G Learning Loss Mitigation Grant	51,644.71
7425	Expanded Learning Opportunities (ELO) Grant	35,921.19
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	45,949.67
7435	Learning Recovery Emergency Block Grant	64,715.71
7810	Other Restricted State	17,258.00
9010	Other Restricted Local	1,590.45
Total, Restricted Balance		3,487,279.30

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,533,477.23	1,533,477.23	257,287.06	1,761,364.51	227,887.28	14.9%
3) Other State Revenue		8300-8599	2,138,928.28	2,138,928.28	746,575.00	2,128,841.00	(10,087.28)	-0.5%
4) Other Local Revenue		8600-8799	3,014,201.09	3,014,201.09	865,844.61	3,180,349.70	166,148.61	5.5%
5) TOTAL, REVENUES			6,686,606.60	6,686,606.60	1,869,706.67	7,070,555.21		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,554,692.94	1,554,692.94	650,987.77	1,608,749.94	(54,057.00)	-3.5%
2) Classified Salaries		2000-2999	1,745,143.08	1,745,143.08	530,705.80	1,741,746.01	3,397.07	0.2%
3) Employee Benefits		3000-3999	2,371,540.63	2,371,540.63	696,699.53	2,297,544.00	73,996.63	3.1%
4) Books and Supplies		4000-4999	505,447.62	505,447.62	6,310.51	835,644.48	(330,196.86)	-65.3%
5) Services and Other Operating Expenditures		5000-5999	342,354.00	342,354.00	69,998.31	587,075.98	(244,721.98)	-71.5%
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	102,754.00	102,754.00	0.00	193,389.47	(90,635.47)	-88.2%
9) TOTAL, EXPENDITURES			6,621,932.27	6,621,932.27	1,954,701.92	7,264,149.88		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			64,674.33	64,674.33	(84,995.25)	(193,594.67)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	123,000.00	123,000.00	New
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	123,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			64,674.33	64,674.33	(84,995.25)	(70,594.67)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	167,168.40	167,168.40		167,168.40	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)			167,168.40	167,168.40		167,168.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,168.40	167,168.40		167,168.40		
2) Ending Balance, June 30 (E + F1e)			231,842.73	231,842.73		96,573.73		
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	231,842.73	231,842.73		96,573.73		
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		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	491,350.16	491,350.16	6,803.20	624,902.00	133,551.84	27.2%
All Other Federal Revenue	All Other	8290	1,042,127.07	1,042,127.07	250,483.86	1,136,462.51	94,335.44	9.1%
TOTAL, FEDERAL REVENUE			1,533,477.23	1,533,477.23	257,287.06	1,761,364.51	227,887.28	14.9%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,693,506.28	1,693,506.28	403,891.00	1,615,561.00	(77,945.28)	-4.6%
All Other State Revenue	All Other	8590	445,422.00	445,422.00	342,684.00	513,280.00	67,858.00	15.2%
TOTAL, OTHER STATE REVENUE			2,138,928.28	2,138,928.28	746,575.00	2,128,841.00	(10,087.28)	-0.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(58,426.00)	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	1,176,712.00	1,176,712.00	210,936.93	1,176,712.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,837,489.09	1,837,489.09	713,333.68	2,003,637.70	166,148.61	9.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,014,201.09	3,014,201.09	865,844.61	3,180,349.70	166,148.61	5.5%
TOTAL, REVENUES			6,686,606.60	6,686,606.60	1,869,706.67	7,070,555.21		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,281,214.86	1,281,214.86	515,022.47	1,335,271.86	(54,057.00)	-4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	273,478.08	273,478.08	135,965.30	273,478.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,554,692.94	1,554,692.94	650,987.77	1,608,749.94	(54,057.00)	-3.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	226,903.68	226,903.68	69,385.01	226,903.68	0.00	0.0%
Classified Support Salaries		2200	635,016.19	635,016.19	219,948.43	635,016.19	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	230,042.30	230,042.30	58,025.85	230,042.30	0.00	0.0%
Clerical, Technical and Office Salaries		2400	551,350.91	551,350.91	179,463.98	565,296.50	(13,945.59)	-2.5%
Other Classified Salaries		2900	101,830.00	101,830.00	3,882.53	84,487.34	17,342.66	17.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			1,745,143.08	1,745,143.08	530,705.80	1,741,746.01	3,397.07	0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	364,320.09	364,320.09	105,670.62	364,320.69	(.60)	0.0%
PERS		3201-3202	470,248.47	470,248.47	143,715.26	466,168.18	4,080.29	0.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	156,255.38	156,255.38	50,117.72	159,096.28	(2,840.90)	-1.8%
Unemployment Insurance		3401-3402	1,070,827.74	1,070,827.74	303,161.02	999,461.60	71,366.14	6.7%
Workers' Compensation		3501-3502	1,606.84	1,606.84	585.52	1,600.78	6.06	0.4%
OPEB, Allocated		3601-3602	48,393.31	48,393.31	17,725.39	48,630.70	(237.39)	-0.5%
OPEB, Active Employees		3701-3702	259,506.00	259,506.00	75,581.30	257,876.92	1,629.08	0.6%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	382.80	382.80	142.70	388.85	(6.05)	-1.6%
TOTAL, EMPLOYEE BENEFITS			2,371,540.63	2,371,540.63	696,699.53	2,297,544.00	73,996.63	3.1%
<b>BOOKS AND SUPPLIES</b>								
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	505,447.62	505,447.62	6,310.51	672,148.82	(166,701.20)	-33.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	163,495.66	(163,495.66)	New
TOTAL, BOOKS AND SUPPLIES			505,447.62	505,447.62	6,310.51	835,644.48	(330,196.86)	-65.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	18,120.00	(18,120.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	1,230.00	(1,230.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	127,054.00	127,054.00	61,345.25	117,054.00	10,000.00	7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,000.00	22,000.00	0.00	12,127.18	9,872.82	44.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	193,300.00	193,300.00	8,653.06	438,544.80	(245,244.80)	-126.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,354.00	342,354.00	69,998.31	587,075.98	(244,721.98)	-71.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	102,754.00	102,754.00	0.00	193,389.47	(90,635.47)	-88.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,754.00	102,754.00	0.00	193,389.47	(90,635.47)	-88.2%
TOTAL, EXPENDITURES			6,621,932.27	6,621,932.27	1,954,701.92	7,264,149.88		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	123,000.00	123,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	123,000.00	123,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	123,000.00		

Resource	Description	2024-25 Projected Totals
5810	Other Restricted Federal	64,674.33
6391	Adult Education Program	3,050.70
7810	Other Restricted State	563.70
9010	Other Restricted Local	28,285.00
Total, Restricted Balance		96,573.73



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,505,656.00	8,505,656.00	(4,008,572.69)	9,728,597.00	1,222,941.00	14.4%
3) Other State Revenue		8300-8599	10,135,190.97	10,135,190.97	4,774,668.72	10,629,446.14	494,255.17	4.9%
4) Other Local Revenue		8600-8799	298,901.34	298,901.34	1,242,161.98	298,901.34	0.00	0.0%
5) TOTAL, REVENUES			18,939,748.31	18,939,748.31	2,008,258.01	20,656,944.48		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,332,806.28	5,332,806.28	944,496.02	5,334,406.10	(1,599.82)	0.0%
2) Classified Salaries		2000-2999	3,364,444.50	3,364,444.50	512,291.32	3,366,627.55	(2,183.05)	-0.1%
3) Employee Benefits		3000-3999	6,411,388.48	6,411,388.48	1,391,535.64	6,416,216.47	(4,827.99)	-0.1%
4) Books and Supplies		4000-4999	2,780,928.48	2,780,928.48	(77,559.15)	5,019,939.74	(2,239,011.26)	-80.5%
5) Services and Other Operating Expenditures		5000-5999	380,582.57	380,582.57	34,476.41	390,872.57	(10,290.00)	-2.7%
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	669,598.00	669,598.00	0.00	866,748.72	(197,150.72)	-29.4%
9) TOTAL, EXPENDITURES			18,939,748.31	18,939,748.31	2,805,240.24	21,394,811.15		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(796,982.23)	(737,866.67)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	15,000.00	15,000.00	New
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	15,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	(796,982.23)	(722,866.67)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,561,647.42	3,561,647.42		3,561,647.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,647.42	3,561,647.42		3,561,647.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,561,647.42	3,561,647.42		3,561,647.42		
2) Ending Balance, June 30 (E + F1e)			3,561,647.42	3,561,647.42		2,838,780.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,205,660.93	3,205,660.93		2,487,962.93		
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	355,986.49	355,986.49		350,817.82		
Child Development Funds	0000	9780		355,986.49				
Child Development Funds	0000	9780	355,986.49					
Child Development Funds	0000	9780				350,817.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,505,656.00	8,505,656.00	(4,008,572.69)	9,728,597.00	1,222,941.00	14.4%
TOTAL, FEDERAL REVENUE			8,505,656.00	8,505,656.00	(4,008,572.69)	9,728,597.00	1,222,941.00	14.4%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,525,217.00	7,525,217.00	4,033,842.00	7,883,698.17	358,481.17	4.8%
All Other State Revenue	All Other	8590	2,609,973.97	2,609,973.97	740,826.72	2,745,747.97	135,774.00	5.2%
TOTAL, OTHER STATE REVENUE			10,135,190.97	10,135,190.97	4,774,668.72	10,629,446.14	494,255.17	4.9%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	50,589.00	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								
Child Development Parent Fees		8673	214,901.34	214,901.34	215,124.00	214,901.34	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	84,000.00	84,000.00	976,448.98	84,000.00	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			298,901.34	298,901.34	1,242,161.98	298,901.34	0.00	0.0%
TOTAL, REVENUES			18,939,748.31	18,939,748.31	2,008,258.01	20,656,944.48		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,235,052.05	4,235,052.05	707,122.99	4,235,052.05	0.00	0.0%
Certificated Pupil Support Salaries		1200	427,937.89	427,937.89	4,483.69	428,846.62	(908.73)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	663,586.34	663,586.34	230,379.51	664,277.43	(691.09)	-0.1%
Other Certificated Salaries		1900	6,230.00	6,230.00	2,509.83	6,230.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,332,806.28	5,332,806.28	944,496.02	5,334,406.10	(1,599.82)	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,478,181.06	1,478,181.06	142,823.74	1,478,626.74	(445.68)	0.0%
Classified Support Salaries		2200	1,064,033.49	1,064,033.49	124,016.59	1,064,946.70	(913.21)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	633,138.00	633,138.00	210,934.36	633,962.16	(824.16)	-0.1%
Other Classified Salaries		2900	189,091.95	189,091.95	34,516.63	189,091.95	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,364,444.50	3,364,444.50	512,291.32	3,366,627.55	(2,183.05)	-0.1%
<b>EMPLOYEE BENEFITS</b>								

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	1,092,381.18	1,092,381.18	105,789.64	1,092,534.94	(153.76)	0.0%
PERS		3201-3202	1,092,188.60	1,092,188.60	208,750.38	1,093,297.13	(1,108.53)	-0.1%
OASDI/Medicare/Alternative		3301-3302	418,746.38	418,746.38	71,998.83	418,959.86	(213.48)	-0.1%
Health and Welfare Benefits		3401-3402	2,997,841.86	2,997,841.86	809,083.61	3,001,105.99	(3,264.13)	-0.1%
Unemployment Insurance		3501-3502	4,343.34	4,343.34	724.50	4,344.90	(1.56)	0.0%
Workers' Compensation		3601-3602	130,451.92	130,451.92	21,852.40	130,501.99	(50.07)	0.0%
OPEB, Allocated		3701-3702	674,454.00	674,454.00	173,023.18	674,487.62	(33.62)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	981.20	981.20	313.10	984.04	(2.84)	-0.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,411,388.48</b>	<b>6,411,388.48</b>	<b>1,391,535.64</b>	<b>6,416,216.47</b>	<b>(4,827.99)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
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	2,744,965.48	2,744,965.48	(95,326.71)	4,983,526.74	(2,238,561.26)	-81.6%
Noncapitalized Equipment		4400	35,963.00	35,963.00	17,767.56	36,413.00	(450.00)	-1.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,780,928.48</b>	<b>2,780,928.48</b>	<b>(77,559.15)</b>	<b>5,019,939.74</b>	<b>(2,239,011.26)</b>	<b>-80.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	73,043.43	73,043.43	1,363.17	100,443.43	(27,400.00)	-37.5%
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	35,000.00	35,000.00	10,872.54	102,600.00	(67,600.00)	-193.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,520.00	12,520.00	0.00	30,020.00	(17,500.00)	-139.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,075.00	46,075.00	12,116.86	51,075.00	(5,000.00)	-10.9%
Professional/Consulting Services and								
Operating Expenditures		5800	212,944.14	212,944.14	10,123.84	105,734.14	107,210.00	50.3%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>380,582.57</b>	<b>380,582.57</b>	<b>34,476.41</b>	<b>390,872.57</b>	<b>(10,290.00)</b>	<b>-2.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								

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 Indirect Costs - Interfund		7350	669,598.00	669,598.00	0.00	866,748.72	(197,150.72)	-29.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			669,598.00	669,598.00	0.00	866,748.72	(197,150.72)	-29.4%
TOTAL, EXPENDITURES			18,939,748.31	18,939,748.31	2,805,240.24	21,394,811.15		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	15,000.00	15,000.00	New
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	15,000.00	15,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	15,000.00		

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	19,411.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	195,596.17
5066	Early Education: ARP California State Preschool Program - Rate Supplements	505,160.05
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	71,909.05
6130	Early Education: Center-Based Reserve Account	119,896.08
7810	Other Restricted State	1,575,990.00
Total, Restricted Balance		2,487,962.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,392,286.72	38,392,286.72	531,327.87	38,522,928.37	130,641.65	0.3%
3) Other State Revenue		8300-8599	0.00	0.00	235,957.43	150,000.00	150,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	267,876.45	0.00	0.00	0.0%
5) TOTAL, REVENUES			38,392,286.72	38,392,286.72	1,035,161.75	38,672,928.37		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,078,717.91	12,078,717.91	3,865,184.64	12,078,717.91	0.00	0.0%
3) Employee Benefits		3000-3999	9,365,297.28	9,365,297.28	2,582,680.02	9,365,297.28	0.00	0.0%
4) Books and Supplies		4000-4999	15,072,851.53	15,072,851.53	4,552,658.60	16,418,589.07	(1,345,737.54)	-8.9%
5) Services and Other Operating Expenditures		5000-5999	976,920.00	976,920.00	401,614.75	969,837.41	7,082.59	0.7%
6) Capital Outlay		6000-6999	220,000.00	220,000.00	46,544.78	514,495.05	(294,495.05)	-133.9%
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	677,000.00	677,000.00	0.00	1,073,249.40	(396,249.40)	-58.5%
9) TOTAL, EXPENDITURES			38,390,786.72	38,390,786.72	11,448,682.79	40,420,186.12		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,500.00	1,500.00	(10,413,521.04)	(1,747,257.75)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,500.00	1,500.00	(10,413,521.04)	(1,747,257.75)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,811,123.02	16,811,123.02		16,811,123.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,811,123.02	16,811,123.02		16,811,123.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,811,123.02	16,811,123.02		16,811,123.02		
2) Ending Balance, June 30 (E + F1e)			16,812,623.02	16,812,623.02		15,063,865.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	16,512,272.46	16,512,272.46		14,763,514.71		
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	300,350.56	300,350.56		300,350.56		
Cafeteria Funds	0000	9780		300,350.56				
Cafeteria Funds	0000	9780	300,350.56					
Cafeteria Funds	0000	9780				300,350.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	38,392,286.72	38,392,286.72	439,130.97	38,426,947.37	34,660.65	0.1%
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	92,196.90	95,981.00	95,981.00	New
TOTAL, FEDERAL REVENUE			38,392,286.72	38,392,286.72	531,327.87	38,522,928.37	130,641.65	0.3%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	9,882.70	150,000.00	150,000.00	New
All Other State Revenue		8590	0.00	0.00	226,074.73	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	235,957.43	150,000.00	150,000.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	11,963.75	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	205,473.00	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								
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	50,439.70	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	267,876.45	0.00	0.00	0.0%
TOTAL, REVENUES			38,392,286.72	38,392,286.72	1,035,161.75	38,672,928.37		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	10,372,767.20	10,372,767.20	3,273,826.14	10,372,767.20	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	904,406.96	904,406.96	362,821.08	904,406.96	0.00	0.0%
Clerical, Technical and Office Salaries		2400	801,543.75	801,543.75	228,537.42	801,543.75	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,078,717.91	12,078,717.91	3,865,184.64	12,078,717.91	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,723,391.41	2,723,391.41	788,082.01	2,723,391.41	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	898,440.26	898,440.26	284,496.05	898,440.26	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,537,320.25	4,537,320.25	1,199,885.88	4,537,320.25	0.00	0.0%
Unemployment Insurance		3501-3502	6,029.98	6,029.98	1,898.97	6,029.98	0.00	0.0%
Workers' Compensation		3601-3602	181,180.72	181,180.72	57,970.64	181,180.72	0.00	0.0%
OPEB, Allocated		3701-3702	1,017,742.85	1,017,742.85	249,814.75	1,017,742.85	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,191.81	1,191.81	531.72	1,191.81	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			9,365,297.28	9,365,297.28	2,582,680.02	9,365,297.28	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,527,187.31	1,527,187.31	346,954.33	1,410,187.31	117,000.00	7.7%
Noncapitalized Equipment		4400	270,000.00	270,000.00	28,462.36	171,485.95	98,514.05	36.5%
Food		4700	13,275,664.22	13,275,664.22	4,177,241.91	14,836,915.81	(1,561,251.59)	-11.8%
TOTAL, BOOKS AND SUPPLIES			15,072,851.53	15,072,851.53	4,552,658.60	16,418,589.07	(1,345,737.54)	-8.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	4,500.00	4,500.00	17,850.00	57,850.00	(53,350.00)	-1,185.6%
Travel and Conferences		5200	29,000.00	29,000.00	719.47	29,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,000.00	20,000.00	5,188.60	20,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,000.00	205,000.00	75,014.32	255,000.00	(50,000.00)	-24.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,420.00	23,420.00	7,001.99	21,342.47	2,077.53	8.9%
Professional/Consulting Services and Operating Expenditures		5800	690,000.00	690,000.00	295,240.37	581,644.94	108,355.06	15.7%
Communications		5900	5,000.00	5,000.00	600.00	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			976,920.00	976,920.00	401,614.75	969,837.41	7,082.59	0.7%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment		6400	200,000.00	200,000.00	46,544.78	494,495.05	(294,495.05)	-147.2%
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			220,000.00	220,000.00	46,544.78	514,495.05	(294,495.05)	-133.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	677,000.00	677,000.00	0.00	1,073,249.40	(396,249.40)	-58.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			677,000.00	677,000.00	0.00	1,073,249.40	(396,249.40)	-58.5%
TOTAL, EXPENDITURES			38,390,786.72	38,390,786.72	11,448,682.79	40,420,186.12		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Other Sources</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,539,739.52
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	4,079,920.92
5330	Child Nutrition: Summer Food Service Program Operations	8,143,854.27
Total, Restricted Balance		14,763,514.71

## CAPITAL PROJECTS FUNDS

### Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	4,407,242.51	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4,407,242.51	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,026,999.92	1,026,999.92	233,490.82	1,030,631.10	(3,631.18)	-0.4%
3) Employee Benefits		3000-3999	635,245.94	635,245.94	144,787.61	636,478.47	(1,232.53)	-0.2%
4) Books and Supplies		4000-4999	0.00	0.00	4,385,335.68	4,412,877.11	(4,412,877.11)	New
5) Services and Other Operating Expenditures		5000-5999	1,650,000.00	1,650,000.00	618,240.28	2,711,041.25	(1,061,041.25)	-64.3%
6) Capital Outlay		6000-6999	89,245,704.59	89,245,704.59	77,455,891.53	449,057,175.64	(359,811,471.05)	-403.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			92,557,950.45	92,557,950.45	82,837,745.92	457,848,203.57		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(92,557,950.45)	(92,557,950.45)	(78,430,503.41)	(457,848,203.57)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(92,557,950.45)	(92,557,950.45)	(78,430,503.41)	(457,848,203.57)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	457,848,203.57	457,848,203.57		457,848,203.57	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)			457,848,203.57	457,848,203.57		457,848,203.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,848,203.57	457,848,203.57		457,848,203.57		
2) Ending Balance, June 30 (E + F1e)			365,290,253.12	365,290,253.12		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	365,290,253.12	365,290,253.12		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,383,915.14	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	23,327.37	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,407,242.51	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4,407,242.51	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	41,868.00	41,868.00	0.00	41,868.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	471,299.20	471,299.20	115,384.38	472,943.80	(1,644.60)	-0.3%
Clerical, Technical and Office Salaries		2400	513,832.72	513,832.72	118,018.43	515,819.30	(1,986.58)	-0.4%
Other Classified Salaries		2900	0.00	0.00	88.01	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,026,999.92	1,026,999.92	233,490.82	1,030,631.10	(3,631.18)	-0.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	277,016.96	277,016.96	62,486.41	277,969.20	(952.24)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	76,349.13	76,349.13	17,161.95	76,513.39	(164.26)	-0.2%
Unemployment Insurance		3401-3402	214,093.35	214,093.35	49,690.04	214,114.80	(21.45)	0.0%
Workers' Compensation		3501-3502	511.58	511.58	116.12	513.33	(1.75)	-0.3%
OPEB, Allocated		3601-3602	15,405.15	15,405.15	3,502.56	15,456.68	(51.53)	-0.3%
OPEB, Active Employees		3701-3702	51,408.00	51,408.00	11,666.47	51,408.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	461.77	461.77	164.06	503.07	(41.30)	-8.9%
TOTAL, EMPLOYEE BENEFITS			635,245.94	635,245.94	144,787.61	636,478.47	(1,232.53)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
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	2,895,754.44	2,392,274.50	(2,392,274.50)	New
Noncapitalized Equipment		4400	0.00	0.00	1,489,581.24	2,020,602.61	(2,020,602.61)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,385,335.68	4,412,877.11	(4,412,877.11)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	104,058.29	504,587.20	(504,587.20)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,650,000.00	1,650,000.00	514,181.99	2,206,454.05	(556,454.05)	-33.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,650,000.00	1,650,000.00	618,240.28	2,711,041.25	(1,061,041.25)	-64.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	13,584,005.84	21,594,185.95	(21,594,185.95)	New
Buildings and Improvements of Buildings		6200	89,245,704.59	89,245,704.59	63,665,318.49	427,198,773.69	(337,953,069.10)	-378.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	206,567.20	223,500.00	(223,500.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	40,716.00	(40,716.00)	New
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			89,245,704.59	89,245,704.59	77,455,891.53	449,057,175.64	(359,811,471.05)	-403.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			92,557,950.45	92,557,950.45	82,837,745.92	457,848,203.57		
<b>INTERFUND TRANSFERS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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)
<b>A. REVENUES</b>								
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	3,880,000.00	3,880,000.00	1,454,280.55	3,880,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,880,000.00	3,880,000.00	1,454,280.55	3,880,000.00		
<b>B. EXPENDITURES</b>								
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	40,000.00	40,000.00	8,939.31	40,000.00	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	561,557.00	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			40,000.00	40,000.00	570,496.31	40,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,840,000.00	3,840,000.00	883,784.24	3,840,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,840,000.00	3,840,000.00	883,784.24	3,840,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,852,822.94	30,852,822.94		30,852,822.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,852,822.94	30,852,822.94		30,852,822.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,852,822.94	30,852,822.94		30,852,822.94		
2) Ending Balance, June 30 (E + F1e)			34,692,822.94	34,692,822.94		34,692,822.94		
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	34,692,822.94	34,692,822.94		34,692,822.94		
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		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	681,847.00	30,000.00	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	2,250,000.00	2,250,000.00	772,433.55	2,250,000.00	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			3,880,000.00	3,880,000.00	1,454,280.55	3,880,000.00	0.00	0.0%
TOTAL, REVENUES			3,880,000.00	3,880,000.00	1,454,280.55	3,880,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	40,000.00	40,000.00	8,939.31	40,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	8,939.31	40,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	561,557.00	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	561,557.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,000.00	40,000.00	570,496.31	40,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	34,692,822.94
Total, Restricted Balance		34,692,822.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	(1,020.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1,020.00)	0.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(1,020.00)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(1,020.00)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,237.00	3,237.00		3,237.00	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)			3,237.00	3,237.00		3,237.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,237.00	3,237.00		3,237.00		
2) Ending Balance, June 30 (E + F1e)			3,237.00	3,237.00		3,237.00		
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	3,237.00	3,237.00		3,237.00		
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,020.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1,020.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1,020.00)	0.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	3,237.00
Total, Restricted Balance		3,237.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,197,364.00	2,197,364.00	40,840.00	2,197,364.00	0.00	0.0%
5) TOTAL, REVENUES			2,197,364.00	2,197,364.00	40,840.00	2,197,364.00		
<b>B. EXPENDITURES</b>								
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	2,197,364.00	2,197,364.00	537,125.00	2,197,364.00	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			2,197,364.00	2,197,364.00	537,125.00	2,197,364.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(496,285.00)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	(496,285.00)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,710,750.44	2,710,750.44		2,710,750.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,710,750.44	2,710,750.44		2,710,750.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,710,750.44	2,710,750.44		2,710,750.44		
2) Ending Balance, June 30 (E + F1e)			2,710,750.44	2,710,750.44		2,710,750.44		
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	2,710,750.44	2,710,750.44		2,710,750.44		
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	2,197,364.00	2,197,364.00	0.00	2,197,364.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	40,840.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,197,364.00	2,197,364.00	40,840.00	2,197,364.00	0.00	0.0%
TOTAL, REVENUES			2,197,364.00	2,197,364.00	40,840.00	2,197,364.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,197,364.00	2,197,364.00	537,125.00	2,197,364.00	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)			2,197,364.00	2,197,364.00	537,125.00	2,197,364.00	0.00	0.0%
TOTAL, EXPENDITURES			2,197,364.00	2,197,364.00	537,125.00	2,197,364.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	2,710,750.44
Total, Restricted Balance		2,710,750.44

## DEBT SERVICE FUNDS

### Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,430,000.00	38,430,000.00	0.00	38,430,000.00	0.00	0.0%
5) TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	38,761,000.00		
<b>B. EXPENDITURES</b>								
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	38,111,177.00	38,111,177.00	0.00	38,111,177.00	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			38,111,177.00	38,111,177.00	0.00	38,111,177.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			649,823.00	649,823.00	0.00	649,823.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			649,823.00	649,823.00	0.00	649,823.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,064,933.26	48,064,933.26		48,064,933.26	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)			48,064,933.26	48,064,933.26		48,064,933.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,064,933.26	48,064,933.26		48,064,933.26		
2) Ending Balance, June 30 (E + F1e)			48,714,756.26	48,714,756.26		48,714,756.26		
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	48,714,756.26	48,714,756.26		48,714,756.26		
Bond Interest and Redemption funds	0000	9780		48,714,756.26				
Bond Interest and Redemption funds	0000	9780	48,714,756.26					
Bond Interest and Redemption funds	0000	9780				48,714,756.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	29,050,000.00	29,050,000.00	0.00	29,050,000.00	0.00	0.0%
Unsecured Roll		8612	1,440,000.00	1,440,000.00	0.00	1,440,000.00	0.00	0.0%
Prior Years' Taxes		8613	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Supplemental Taxes		8614	1,280,000.00	1,280,000.00	0.00	1,280,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,900,000.00	2,900,000.00	0.00	2,900,000.00	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			38,430,000.00	38,430,000.00	0.00	38,430,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			38,761,000.00	38,761,000.00	0.00	38,761,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	18,861,177.00	18,861,177.00	0.00	18,861,177.00	0.00	0.0%
Other Debt Service - Principal		7439	19,250,000.00	19,250,000.00	0.00	19,250,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,111,177.00	38,111,177.00	0.00	38,111,177.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			38,111,177.00	38,111,177.00	0.00	38,111,177.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Other Sources</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

# ENTERPRISE FUNDS

**Enterprise Funds Definition**

Enterprise Funds, as outlined in the California Department of Education’s Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services. .

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	943.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	943.00	0.00		
<b>B. EXPENSES</b>								
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	9,930.50	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	2,765.20	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	10,089.32	24,700.00	(24,700.00)	New
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	(31,075.51)	(24,700.00)	24,700.00	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	(8,290.49)	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	9,233.49	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	9,233.49	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	45,446.09	45,446.09		45,446.09	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)			45,446.09	45,446.09		45,446.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,446.09	45,446.09		45,446.09		
2) Ending Net Position, June 30 (E + F1e)			45,446.09	45,446.09		45,446.09		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	45,011.09	45,011.09		45,011.09		
c) Unrestricted Net Position		9790	435.00	435.00		435.00		
<b>FEDERAL REVENUE</b>								
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%
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%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	943.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	943.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	943.00	0.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	9,930.50	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	9,930.50	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	1,843.98	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	751.08	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	21.19	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	148.95	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	2,765.20	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	2,124.09	4,700.00	(4,700.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	7,965.23	20,000.00	(20,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	10,089.32	24,700.00	(24,700.00)	New
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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	(31,382.60)	(24,700.00)	24,700.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	307.09	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	(31,075.51)	(24,700.00)	24,700.00	New
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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, EXPENSES			0.00	0.00	(8,290.49)	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								



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

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	45,011.09
Total, Restricted Net Position		45,011.09

## PROPRIETARY FUNDS

### **Proprietary Funds Definition**

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	17,804,913.46	17,804,913.46	4,938,614.10	17,804,913.46	0.00	0.0%
5) TOTAL, REVENUES			17,804,913.46	17,804,913.46	4,938,614.10	17,804,913.46		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	517,465.79	517,465.79	183,541.88	517,465.79	0.00	0.0%
3) Employee Benefits		3000-3999	375,123.67	375,123.67	122,960.73	375,123.67	0.00	0.0%
4) Books and Supplies		4000-4999	381,000.00	381,000.00	7,561.05	381,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,531,324.00	16,531,324.00	4,586,284.50	16,541,324.00	(10,000.00)	-0.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,804,913.46	17,804,913.46	4,900,348.16	17,814,913.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	38,265.94	(10,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	38,265.94	(10,000.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,168,009.15	12,168,009.15		12,168,009.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,168,009.15	12,168,009.15		12,168,009.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,168,009.15	12,168,009.15		12,168,009.15		
2) Ending Net Position, June 30 (E + F1e)			12,168,009.15	12,168,009.15		12,158,009.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Components of Ending Net Position</b>								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,168,009.15	12,168,009.15		12,158,009.15		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	241,581.00	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								
In-District Premiums/Contributions		8674	17,804,913.46	17,804,913.46	4,697,033.10	17,804,913.46	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,804,913.46	17,804,913.46	4,938,614.10	17,804,913.46	0.00	0.0%
TOTAL, REVENUES			17,804,913.46	17,804,913.46	4,938,614.10	17,804,913.46		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	268,054.07	268,054.07	97,868.00	268,054.07	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,411.72	249,411.72	85,673.88	249,411.72	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			517,465.79	517,465.79	183,541.88	517,465.79	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	139,974.49	139,974.49	49,552.52	139,974.49	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38,882.28	38,882.28	8,959.06	38,882.28	0.00	0.0%
Health and Welfare Benefits		3401-3402	159,341.76	159,341.76	53,493.33	159,341.76	0.00	0.0%
Unemployment Insurance		3501-3502	256.96	256.96	40.52	256.96	0.00	0.0%
Workers' Compensation		3601-3602	7,761.98	7,761.98	1,238.65	7,761.98	0.00	0.0%
OPEB, Allocated		3701-3702	28,728.00	28,728.00	9,576.00	28,728.00	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	178.20	178.20	100.65	178.20	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			375,123.67	375,123.67	122,960.73	375,123.67	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,000.00	381,000.00	7,561.05	378,000.00	3,000.00	0.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	3,000.00	(3,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			381,000.00	381,000.00	7,561.05	381,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	567,892.00	567,892.00	0.00	567,892.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,000.00	12,000.00	9,403.19	12,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,921,432.00	15,921,432.00	4,576,881.31	15,931,432.00	(10,000.00)	-0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			16,531,324.00	16,531,324.00	4,586,284.50	16,541,324.00	(10,000.00)	-0.1%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			17,804,913.46	17,804,913.46	4,900,348.16	17,814,913.46		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
	Total, Restricted Net Position	0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	34,305.78	34,305.78	33,479.72	34,534.32	228.54	1.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	34,305.78	34,305.78	33,479.72	34,534.32	228.54	1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	107.41	107.41	87.15	87.15	(20.26)	-19.0%
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	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	107.41	107.41	87.15	87.15	(20.26)	-19.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	34,413.19	34,413.19	33,566.87	34,621.47	208.28	1.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						



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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	1,430.10				0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
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	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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)	1,430.10	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)	1,430.10	0.00	0.00	0.00	0.00	0.0%

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	34,305.78	34,534.32		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>34,305.78</b>	<b>34,534.32</b>	<b>.7%</b>	<b>Met</b>
1st Subsequent Year (2025-26)	District Regular	33,751.61	33,710.67		
	Charter School				
	<b>Total ADA</b>	<b>33,751.61</b>	<b>33,710.67</b>	<b>(.1%)</b>	<b>Met</b>
2nd Subsequent Year (2026-27)	District Regular	33,600.63	33,575.94		
	Charter School				
	<b>Total ADA</b>	<b>33,600.63</b>	<b>33,575.94</b>	<b>(.1%)</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 3B)	CALPADS/Projected		
Current Year (2024-25)				
District Regular	36,437.00	36,391.00		
Charter School				
<b>Total Enrollment</b>	<b>36,437.00</b>	<b>36,391.00</b>	<b>(.1%)</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	36,135.00	36,209.00		
Charter School				
<b>Total Enrollment</b>	<b>36,135.00</b>	<b>36,209.00</b>	<b>.2%</b>	<b>Met</b>
2nd Subsequent Year (2026-27)				
District Regular	35,954.00	36,029.00		
Charter School				
<b>Total Enrollment</b>	<b>35,954.00</b>	<b>36,029.00</b>	<b>.2%</b>	<b>Met</b>

**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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)			
District Regular	32,673	43,830	
Charter School			
<b>Total ADA/Enrollment</b>	<b>32,673</b>	<b>43,830</b>	<b>74.5%</b>
Second Prior Year (2022-23)			
District Regular	33,503	43,066	
Charter School			
<b>Total ADA/Enrollment</b>	<b>33,503</b>	<b>43,066</b>	<b>77.8%</b>
First Prior Year (2023-24)			
District Regular	33,674	36,741	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>33,674</b>	<b>36,741</b>	<b>91.7%</b>
Historical Average Ratio:			81.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>81.8%</b>

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	33,480	36,391		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>33,480</b>	<b>36,391</b>	<b>92.0%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	33,503	36,209		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,503</b>	<b>36,209</b>	<b>92.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	33,674	36,029		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,674</b>	<b>36,029</b>	<b>93.5%</b>	<b>Not Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

Prior to the COVID-19 pandemic, the district historically experienced ADA to enrollment rates of approximately 94.5% on average. Due to the pandemic, the average ratio has declined however as the district continues into the post-pandemic environment it projects an improved ADA to enrollment ratio.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2024-25)	500,864,205.00		
1st Subsequent Year (2025-26)	487,662,339.00	489,915,197.00	.5%	Met
2nd Subsequent Year (2026-27)	500,538,205.00	502,807,952.00	.5%	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

Prior to the COVID-18 pandemic, the district historically experience ADA to enrollment rates of approximately 94.5% on average. Due to the pandemic, the average ratio has declined however as the district continues into the post-pandemic environment it projects an improved ADA to enrollment ratio.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2021-22)	330,431,834.82	
Second Prior Year (2022-23)	324,409,308.17	355,207,399.89	91.3%
First Prior Year (2023-24)	407,982,199.81	441,213,572.03	92.5%
	Historical Average Ratio:		92.2%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.2% to 95.2%	89.2% to 95.2%	89.2% to 95.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2024-25)	418,798,056.79		
1st Subsequent Year (2025-26)	421,175,849.97	447,852,721.97	94.0%	Met
2nd Subsequent Year (2026-27)	437,981,526.97	472,357,852.97	92.7%	Met

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

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

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

Explanation:  
(required if NOT met)



6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2024-25)	42,316,186.28	51,028,455.38	20.6%	Yes
1st Subsequent Year (2025-26)	42,316,186.00	51,028,455.00	20.6%	Yes
2nd Subsequent Year (2026-27)	42,316,186.00	51,028,455.00	20.6%	Yes

Explanation:  
(required if Yes)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

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

Current Year (2024-25)	130,185,620.75	134,007,599.32	2.9%	No
1st Subsequent Year (2025-26)	130,185,620.00	134,007,599.00	2.9%	No
2nd Subsequent Year (2026-27)	130,185,620.00	134,007,599.00	2.9%	No

Explanation:  
(required if Yes)

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

Current Year (2024-25)	6,447,794.03	11,203,084.32	73.8%	Yes
1st Subsequent Year (2025-26)	6,447,794.00	11,303,084.00	75.3%	Yes
2nd Subsequent Year (2026-27)	6,447,794.00	11,305,127.00	75.3%	Yes

Explanation:  
(required if Yes)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

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

Current Year (2024-25)	26,323,240.54	40,329,455.39	53.2%	Yes
1st Subsequent Year (2025-26)	26,448,119.00	40,381,505.00	52.7%	Yes
2nd Subsequent Year (2026-27)	26,580,365.00	40,436,627.00	52.1%	Yes

Explanation:  
(required if Yes)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

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

Current Year (2024-25)	92,388,583.95	141,913,148.56	53.6%	Yes
1st Subsequent Year (2025-26)	94,078,290.00	100,720,504.00	7.1%	Yes
2nd Subsequent Year (2026-27)	95,867,690.00	99,382,241.00	3.7%	No

Explanation:  
(required if Yes)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2024-25)	178,949,601.06	196,239,139.02	9.7%	Not Met
1st Subsequent Year (2025-26)	178,949,600.00	196,339,138.00	9.7%	Not Met
2nd Subsequent Year (2026-27)	178,949,600.00	196,341,181.00	9.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2024-25)	118,711,824.49	182,242,603.95	53.5%	Not Met
1st Subsequent Year (2025-26)	120,526,409.00	141,102,009.00	17.1%	Not Met
2nd Subsequent Year (2026-27)	122,448,055.00	139,818,868.00	14.2%	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.</p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	22,135,378.64	22,013,236.08	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		22,013,236.08	

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

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

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

The remaining RMA contribution of 122k will be adjusted at 2nd interim.

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.7%	-.7%	-14.3%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.9%</b>	<b>-.2%</b>	<b>-4.8%</b>

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			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2024-25)	(95,781,732.46)	462,753,518.38	20.7%	Not Met
1st Subsequent Year (2025-26)	(81,858,172.97)	447,852,721.97	18.3%	Not Met
2nd Subsequent Year (2026-27)	(112,327,732.97)	472,357,852.97	23.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

The district projects unrestricted deficit spending outside the standard range due to bargaining agreement settlements reached with all labor partners retroactive to 2023-24 and settlements reached with its largest certificated labor partner for the 2024-25 year. Additionally, the projected decrease in the COLA funding rate has led to a decrease in fund balance in the 2024-25 and beyond.

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)	127,868,929.53	Met
1st Subsequent Year (2025-26)	8,731,070.59	Met
2nd Subsequent Year (2026-27)	(109,674,908.35)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

**Explanation:**  
(required if NOT met)

Due to the changes in expenditures and revenues noted above, the District projects a negative ending fund balance in the 2025-26 and 2026-27 year. The methods and assumptions include the funding rates prescribed by Governor's Budget Proposal and expenditure assumptions include adjustments based on historical trends and projected increases in salaries and benefits related to bargaining agreement settlements. The District is continuing to strategically plan on adjustments necessary to ensure the ending fund balance is positive.

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)	225,102,942.00	Met

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

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

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

**Explanation:**  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	33,480	33,312	33,147
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	860,631,043.26	810,947,701.94	823,110,619.94
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	860,631,043.26	810,947,701.94	823,110,619.94

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,212,620.87	16,218,954.04	16,462,212.40
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>17,212,620.87</b>	<b>16,218,954.04</b>	<b>16,462,212.40</b>

**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		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(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)	17,152,511.92	16,161,605.00	16,404,863.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	58,921,139.49	(21,946,126.56)	(134,517,117.53)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1,231,042.82)	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)	74,842,608.59	(5,784,521.56)	(118,112,254.53)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.70%	-.71%	-14.35%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>17,212,620.87</b>	<b>16,218,954.04</b>	<b>16,462,212.40</b>
Status:	Met	Not Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

Expected expenditures to be reduced to align with declining enrollment. The district continues to evaluate the expenditures to ensure that all financial obligations are met effectively.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

The expenditures primarily lie within the districts certificated and classified salaries costs and related benefits under its one-time ESSER funds. The district plans to shift these to other one-time fund sources and make staffing and budget adjustments to re-align for the 2025-26 and 2026-27 year.

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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)

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)?

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



**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2024-25)	(120,159,401.48)	(145,013,236.08)	20.7%	24,853,834.60	Not Met
1st Subsequent Year (2025-26)	(121,949,984.00)	(148,129,436.00)	21.5%	26,179,452.00	Not Met
2nd Subsequent Year (2026-27)	(139,214,309.00)	(166,986,620.00)	19.9%	27,772,311.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2024-25)	3,005,447.36	3,005,447.36	0.0%	0.00	Met
1st Subsequent Year (2025-26)	3,005,447.00	2,867,447.00	-4.6%	(138,000.00)	Met
2nd Subsequent Year (2026-27)	3,005,447.00	2,867,447.00	-4.6%	(138,000.00)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2024-25)	0.00	138,000.00	New	138,000.00	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

2nd subsequent year contribution projected to increase due to ongoing settlements, increases in special education services, restricted Covid funds ending in early 2024-25 and increase in PERS rate from 26.68 in 2023-24 to 27.05% in 2024-25.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Transfers out for 2024-25 data did not pull into SACS during budget adoption

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	26	Fund 51 - Bond Interest and Redemption Fund	Fund 51 - Bond Interest and Redemption Fund	451,272,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1-3999	6,972,199

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

Lease Revenue Bonds	17	Fund 25 Developer Fees, Fund 49 Mello Roos	Object 7438, 7439	52,060,000
<b>TOTAL:</b>				<b>510,305,165</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	75,470,978	68,159,283	52,499,400	53,108,875
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,466,294	5,462,364	5,486,298	5,528,055

Total Annual Payments:	80,937,272	73,621,647	57,985,698	58,636,930
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

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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)

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
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c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No
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2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	392,127,242.00	404,144,313.00
b. OPEB plan(s) fiduciary net position (if applicable)	124,661,230.00	140,359,905.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	267,466,012.00	263,784,408.00

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

Actuarial	
Jun 30, 2022	Jun 30, 2022

Data must be entered.

3 OPEB Contributions

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

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
Current Year (2024-25)	29,218,878.00	24,494,972.00
1st Subsequent Year (2025-26)	29,218,878.00	24,494,972.00
2nd Subsequent Year (2026-27)	29,218,878.00	24,494,972.00

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)	26,680,886.13	27,922,514.38
1st Subsequent Year (2025-26)	29,218,878.00	24,494,972.00
2nd Subsequent Year (2026-27)	29,218,878.00	24,494,972.00

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

Current Year (2024-25)	15,832,886.00	17,012,160.00
1st Subsequent Year (2025-26)	17,012,160.00	17,828,421.00
2nd Subsequent Year (2026-27)	17,828,421.00	18,560,632.00

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)	3,199	3,199
1st Subsequent Year (2025-26)	3,199	3,199
2nd Subsequent Year (2026-27)	3,199	3,199

4. Comments:

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- 
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- 
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
- 

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	17,804,913.00	18,484,016.00
b. Unfunded liability for self-insurance programs	17,804,913.00	18,484,016.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)	17,804,913.00	18,484,016.00
1st Subsequent Year (2025-26)	17,804,913.00	18,484,016.00
2nd Subsequent Year (2026-27)	17,804,913.00	18,484,016.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)	17,804,913.00	18,484,016.00
1st Subsequent Year (2025-26)	17,804,913.00	18,484,016.00
2nd Subsequent Year (2026-27)	17,804,913.00	18,484,016.00

Data must be entered.

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

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	2,060.5	2,260.5	2,260.5	2,260.5

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

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 Budget Adoption

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]



Negotiations Not Settled

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

--

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

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

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

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

No	No	No

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

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

No
----

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

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If Yes, explain the nature of the new costs:

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

**Certificated (Non-management) Step and Column Adjustments**

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

No	No	No

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

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

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

No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
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**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	1,485.5	1,868.7	1,868.7	1,868.7

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

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.

No
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1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Yes
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Negotiations Settled Since Budget Adoption

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

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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:

n/a

4. Period covered by the agreement:

Begin Date:

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End Date:

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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)?

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**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:

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Negotiations Not Settled

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

190,795
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Current Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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7. Amount included for any tentative salary schedule increases

329,447	14,964,866	14,964,866
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**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?
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

No	No	No

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

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

No		

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

If Yes, explain the nature of the new costs:

**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?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
537,072	540,831	544,617
.7%	.7%	.7%

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

Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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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 budget adoption?

Yes
-----

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	342.4	386.3	386.3	386.3

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

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No
----

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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)
---------------------------	----------------------------------	----------------------------------

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

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**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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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?

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.

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**ADDITIONAL FISCAL INDICATORS**

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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)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)



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End of School District First Interim Criteria and Standards Review

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Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	891,255,251.89
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,130,489.30
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	451,340.94
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	10,319,472.21
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,535.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,611,729.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	214,354.74
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,607,431.89
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,747,257.75
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				827,264,588.45
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				33,566.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				24,645.27
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			706,240,302.45	20,918.50
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			706,240,302.45	20,918.50
B. Required effort (Line A.2 times 90%)			635,616,272.21	18,826.65
C. Current year expenditures (Line I.E and Line II.B)			827,264,588.45	24,645.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)			0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 18,062,275.94
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 642,838,334.95

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.81%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 23,320,543.58
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 6,939,103.50

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	139,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,824,970.65
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	3,214.98
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	32,226,832.71
9. Carry-Forward Adjustment (Part IV, Line F)	(2,780,965.70)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,445,867.01
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	472,568,236.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	110,645,009.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	111,755,947.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,681,787.32
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	451,340.94
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,335,102.10
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,013,999.57
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	339,692.85
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	63,120,604.12
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	124,397.02
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,070,760.41
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	20,528,062.43
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	23,917,675.86
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	831,552,615.71
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	3.88%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	3.54%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	32,226,832.71
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	2,328,914.04
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.50%) times Part III, Line B19); zero if positive	(2,780,965.70)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(2,780,965.70)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.54%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1390482.85) is applied to the current year calculation and the remainder (\$-1390482.85) is deferred to one or more future years:	3.71%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-926988.57) is applied to the current year calculation and the remainder (\$-1853977.13) is deferred to one or more future years:	3.76%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(2,780,965.70)

Approved indirect cost rate: 4.49%

Highest rate used in any program: 4.50%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	20,486,759.65	919,631.01	4.49%
01	3010	20,742,781.25	931,350.88	4.49%
01	3182	1,315,761.33	58,887.59	4.48%
01	3225	577,776.00	25,942.00	4.49%
01	3227	35,030.00	1,572.85	4.49%
01	3310	7,216,325.29	324,147.83	4.49%
01	3311	222,949.00	10,010.00	4.49%
01	3312	321,014.80	14,413.57	4.49%
01	3315	220,928.00	9,920.00	4.49%
01	3345	2,142.00	96.00	4.48%
01	3386	33,496.00	1,504.00	4.49%
01	3395	14,281.00	641.00	4.49%
01	3410	234,929.28	8,287.74	3.53%
01	3550	406,540.00	18,253.65	4.49%
01	4035	2,729,708.00	122,564.00	4.49%
01	4124	930,541.11	41,781.30	4.49%
01	4127	2,771,995.84	124,462.61	4.49%
01	4201	356,032.07	15,986.00	4.49%
01	4203	1,548,367.67	69,522.00	4.49%
01	5634	100,112.41	4,490.00	4.48%
01	5810	845,357.67	37,908.68	4.48%
01	6010	2,204,796.02	98,995.34	4.49%
01	6053	1,442,350.00	64,762.00	4.49%
01	6266	5,303,358.65	238,120.80	4.49%
01	6332	5,707,079.34	256,247.86	4.49%
01	6378	34,289.82	1,539.61	4.49%
01	6385	141,206.08	6,340.15	4.49%
01	6388	853,912.64	38,144.18	4.47%
01	6500	129,360,695.78	5,123,494.15	3.96%
01	6520	357,235.00	16,040.00	4.49%
01	6546	1,947,208.37	87,429.66	4.49%
01	6547	2,618,931.24	79,947.90	3.05%
01	6695	520,387.65	23,321.05	4.48%
01	6770	11,049,237.27	494,761.03	4.48%
01	7085	1,200,502.56	53,511.09	4.46%
01	7220	717,426.73	32,209.27	4.49%

01	7311	40,103.19	1,800.63	4.49%
01	7339	182,010.45	4,286.56	2.36%
01	7399	1,629,934.60	73,375.41	4.50%
01	7412	1,919,192.19	86,171.73	4.49%
01	7413	828,003.64	37,177.36	4.49%
01	7810	774,963.32	33,998.19	4.39%
01	9010	4,349,573.64	22,546.00	0.52%
09	2600	3,242,985.88	145,610.07	4.49%
09	6053	243,755.77	10,944.63	4.49%
09	6266	186,061.25	8,354.15	4.49%
09	7339	239,257.35	10,742.65	4.49%
09	7413	103,617.53	4,548.32	4.39%
09	7435	2,071,265.57	92,999.82	4.49%
11	3555	28,856.35	1,295.65	4.49%
11	5810	831,760.57	36,574.61	4.40%
11	6391	1,546,139.34	69,421.66	4.49%
11	9010	1,917,540.15	86,097.55	4.49%
12	5025	763,863.48	34,188.52	4.48%
12	5050	43,351.60	1,945.40	4.49%
12	5058	21,084.03	945.97	4.49%
12	5059	250,364.89	11,235.11	4.49%
12	5066	493,117.40	22,128.60	4.49%
12	5160	159,601.58	7,162.42	4.49%
12	5210	7,581,955.00	340,271.00	4.49%
12	6040	1,101.52	49.48	4.49%
12	6052	14,355.78	644.22	4.49%
12	6105	7,544,979.17	338,719.00	4.49%
12	6127	519,040.00	18,478.00	3.56%
12	6160	23,657.00	1,062.00	4.49%
12	7810	2,210,588.00	80,482.00	3.64%
12	9010	289,464.34	9,437.00	3.26%
13	5310	22,474,483.28	1,007,618.78	4.48%
13	5320	1,164,467.56	52,284.59	4.49%
13	5330	297,239.07	13,346.03	4.49%



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	487,736,190.00	.45%	489,915,197.00	2.63%	502,807,952.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	17,003,334.39	0.00%	17,003,334.00	0.00%	17,003,334.00
4. Other Local Revenues	8600-8799	4,240,050.25	2.31%	4,338,007.00	0.00%	4,338,007.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,005,447.36	(4.59%)	2,867,447.00	0.00%	2,867,447.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(145,013,236.08)	2.15%	(148,129,436.00)	12.73%	(166,986,620.00)
6. Total (Sum lines A1 thru A5c)		366,971,785.92	(.27%)	365,994,549.00	(1.63%)	360,030,120.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				216,655,789.39		218,468,896.39
b. Step & Column Adjustment				3,033,181.00		3,058,565.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,220,074.00)		1,738,105.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	216,655,789.39	.84%	218,468,896.39	2.20%	223,265,566.39
2. Classified Salaries						
a. Base Salaries				53,182,369.58		52,451,909.58
b. Step & Column Adjustment				372,279.00		367,163.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,102,739.00)		(131,699.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,182,369.58	(1.37%)	52,451,909.58	.45%	52,687,373.58
3. Employee Benefits	3000-3999	148,959,897.82	.87%	150,255,044.00	7.84%	162,028,587.00
4. Books and Supplies	4000-4999	9,815,648.37	(25.47%)	7,315,648.00	34.17%	9,815,648.00
5. Services and Other Operating Expenditures	5000-5999	45,212,200.69	(34.83%)	29,462,725.00	20.40%	35,472,484.00
6. Capital Outlay	6000-6999	801,257.41	0.00%	801,257.00	0.00%	801,257.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,535.00	0.00%	10,535.00	0.00%	10,535.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,022,179.88)	(9.22%)	(10,913,293.00)	7.42%	(11,723,598.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,000.00	(100.00%)		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)		462,753,518.38	(3.22%)	447,852,721.97	5.47%	472,357,852.97
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(95,781,732.46)		(81,858,172.97)		(112,327,732.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		172,005,383.87		76,223,651.41		(5,634,521.56)
2. Ending Fund Balance (Sum lines C and D1)		76,223,651.41		(5,634,521.56)		(117,962,254.53)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	17,152,511.92		16,161,605.00		16,404,863.00
2. Unassigned/Unappropriated	9790	58,921,139.49		(21,946,126.56)		(134,517,117.53)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		76,223,651.41		(5,634,521.56)		(117,962,254.53)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,152,511.92		16,161,605.00		16,404,863.00
c. Unassigned/Unappropriated	9790	58,921,139.49		(21,946,126.56)		(134,517,117.53)
(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)		76,073,651.41		(5,784,521.56)		(118,112,254.53)
<b>F. ASSUMPTIONS</b>						
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.						
The variances are primarily due to the expiration of one-time funding. As these funds are no longer available, labor and expenses tied to the one-time dollars will also phase out accordingly.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,688,061.00	0.00%	2,688,061.00	0.00%	2,688,061.00
2. Federal Revenues	8100-8299	51,028,455.38	0.00%	51,028,455.00	0.00%	51,028,455.00
3. Other State Revenues	8300-8599	117,004,264.93	0.00%	117,004,265.00	0.00%	117,004,265.00
4. Other Local Revenues	8600-8799	6,963,034.07	.03%	6,965,077.00	.03%	6,967,120.00
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	145,013,236.08	2.15%	148,129,436.00	12.73%	166,986,620.00
6. Total (Sum lines A1 thru A5c)		322,697,051.46	.97%	325,815,294.00	5.79%	344,674,521.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				91,644,914.80		89,462,299.80
b. Step & Column Adjustment				3,532,175.00		3,581,625.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,714,790.00)		115,338.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,644,914.80	(2.38%)	89,462,299.80	4.13%	93,159,262.80
2. Classified Salaries						
a. Base Salaries				50,372,463.17		46,857,277.17
b. Step & Column Adjustment				538,407.00		542,176.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,053,593.00)		(1,523,383.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,372,463.17	(6.98%)	46,857,277.17	(2.09%)	45,876,070.17
3. Employee Benefits	3000-3999	107,425,384.55	6.02%	113,896,482.00	5.33%	119,962,902.00
4. Books and Supplies	4000-4999	30,513,807.02	8.36%	33,065,857.00	(7.39%)	30,620,979.00
5. Services and Other Operating Expenditures	5000-5999	96,700,947.87	(26.31%)	71,257,779.00	(10.31%)	63,909,757.00
6. Capital Outlay	6000-6999	11,604,414.79	0.00%	11,604,415.00	0.00%	11,604,415.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,615,592.68	(11.53%)	8,506,706.00	9.53%	9,317,011.00
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)				(11,555,836.00)		(23,697,630.00)
11. Total (Sum lines B1 thru B10)		397,877,524.88	(8.74%)	363,094,979.97	(3.40%)	350,752,766.97
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(75,180,473.42)		(37,279,685.97)		(6,078,245.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		126,825,751.54		51,645,278.12		14,365,592.15
2. Ending Fund Balance (Sum lines C and D1)		51,645,278.12		14,365,592.15		8,287,346.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	52,876,320.94		14,365,592.15		8,287,346.18
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	(1,231,042.82)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,645,278.12		14,365,592.15		8,287,346.18
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
The variances are primarily due to the expiration of one-time funding. As these funds are no longer available, labor and expenses tied to the one-time dollars will also phase out accordingly.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	490,424,251.00	.44%	492,603,258.00	2.62%	505,496,013.00
2. Federal Revenues	8100-8299	51,028,455.38	0.00%	51,028,455.00	0.00%	51,028,455.00
3. Other State Revenues	8300-8599	134,007,599.32	0.00%	134,007,599.00	0.00%	134,007,599.00
4. Other Local Revenues	8600-8799	11,203,084.32	.89%	11,303,084.00	.02%	11,305,127.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,005,447.36	(4.59%)	2,867,447.00	0.00%	2,867,447.00
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)		689,668,837.38	.31%	691,809,843.00	1.86%	704,704,641.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				308,300,704.19		307,931,196.19
b. Step & Column Adjustment				6,565,356.00		6,640,190.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,934,864.00)		1,853,443.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	308,300,704.19	(.12%)	307,931,196.19	2.76%	316,424,829.19
2. Classified Salaries						
a. Base Salaries				103,554,832.75		99,309,186.75
b. Step & Column Adjustment				910,686.00		909,339.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,156,332.00)		(1,655,082.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	103,554,832.75	(4.10%)	99,309,186.75	(.75%)	98,563,443.75
3. Employee Benefits	3000-3999	256,385,282.37	3.03%	264,151,526.00	6.75%	281,991,489.00
4. Books and Supplies	4000-4999	40,329,455.39	.13%	40,381,505.00	.14%	40,436,627.00
5. Services and Other Operating Expenditures	5000-5999	141,913,148.56	(29.03%)	100,720,504.00	(1.33%)	99,382,241.00
6. Capital Outlay	6000-6999	12,405,672.20	0.00%	12,405,672.00	0.00%	12,405,672.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,535.00	0.00%	10,535.00	0.00%	10,535.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,406,587.20)	0.00%	(2,406,587.00)	0.00%	(2,406,587.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(11,555,836.00)		(23,697,630.00)
11. Total (Sum lines B1 thru B10)		860,631,043.26	(5.77%)	810,947,701.94	1.50%	823,110,619.94
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(170,962,205.88)		(119,137,858.94)		(118,405,978.94)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		298,831,135.41		127,868,929.53		8,731,070.59
2. Ending Fund Balance (Sum lines C and D1)		127,868,929.53		8,731,070.59		(109,674,908.35)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	52,876,320.94		14,365,592.15		8,287,346.18
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,152,511.92		16,161,605.00		16,404,863.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	57,690,096.67		(21,946,126.56)		(134,517,117.53)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		127,868,929.53		8,731,070.59		(109,674,908.35)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,152,511.92		16,161,605.00		16,404,863.00
c. Unassigned/Unappropriated	9790	58,921,139.49		(21,946,126.56)		(134,517,117.53)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1,231,042.82)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		74,842,608.59		(5,784,521.56)		(118,112,254.53)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.70%		(.71%)		(14.35%)
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
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)						
		33,479.72		33,312.28		33,146.68
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		860,631,043.26		810,947,701.94		823,110,619.94
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)		860,631,043.26		810,947,701.94		823,110,619.94
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,212,620.87		16,218,954.04		16,462,212.40
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)		17,212,620.87		16,218,954.04		16,462,212.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Sacramento City Unified School District 2024-25 First Interim Cash Flow Projections

2024-25 Cash Flow Projection																		
2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>351,414,561</b>	<b>351,414,561</b>	<b>334,973,933</b>	<b>267,076,350</b>	<b>291,912,114</b>	<b>240,371,744</b>	<b>232,034,073</b>	<b>234,793,624</b>	<b>289,870,810</b>	<b>317,682,011</b>	<b>331,131,903</b>	<b>334,226,367</b>	<b>348,235,228</b>			\$ -	\$ -
<b>B. RECEIPTS</b>																		
LCHF Revenue Sources																		
Principal Apportionment	8010-8019		16,954,048	16,954,048	45,453,602	28,179,007	28,109,539	28,109,539	28,109,539	44,412,421	63,056,006	44,412,421	44,412,421	(21,272,612)	-	-	\$ 366,889,979	\$ 366,889,979
Property Taxes	8020-8079		-	-	-	-	-	971,720	51,405,703	23,760,551	7,507,369	19,476,409	17,865,259	18,739,194	-	-	\$ 139,726,205	\$ 139,726,205
Miscellaneous Funds	8080-8099		(716,883)	(1,529,376)	-	(1,803,736)	(2,659,085)	(1,096,379)	5,723	(138,955)	(1,886,143)	(650,055)	(86,516)	(3,273,347)	(2,357,180)	-	\$ (16,191,933)	\$ (16,191,933)
Federal Revenues	8100-8299		19,808,483	2,108,799	13,084,088	(2,784,845)	(1,755,531)	(972,891)	(2,551,621)	(688,768)	(2,398,760)	266,621	(1,303,893)	2,139,382	26,077,393	-	\$ 51,028,455	\$ 51,028,455
Other State Revenues	8300-8599		6,808,756	2,274,232	8,788,101	6,632,462	8,965,787	23,970,772	11,050,361	6,921,902	8,906,513	4,238,617	15,920,418	9,336,551	(3,071,509)	23,264,637	\$ 134,007,599	\$ 134,007,599
Other Local Revenues	8600-8799		1,892,533	287,796	8,376,890	1,568,295	(712,916)	(291,958)	273,181	133,540	(912,806)	286,916	(1,775,739)	(2,185,492)	4,262,844	-	\$ 11,203,084	\$ 11,203,084
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	37,557	37,557	120,355	1,733,481	938,497	-	\$ 2,867,447	\$ 2,867,447
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects																	\$ -	\$ -
<b>TOTAL RECEIPTS</b>			<b>44,746,937</b>	<b>20,095,498</b>	<b>75,702,681</b>	<b>31,791,183</b>	<b>31,947,794</b>	<b>50,690,804</b>	<b>88,292,886</b>	<b>74,400,690</b>	<b>74,309,735</b>	<b>68,068,487</b>	<b>75,152,305</b>	<b>5,217,156</b>	<b>25,850,045</b>	<b>23,264,637</b>	<b>689,530,836</b>	<b>689,530,836</b>
<b>C. DISBURSEMENTS</b>																		
Certificated Salaries	1000-1999		3,115,715	28,925,983	25,653,454	28,257,383	24,473,885	23,040,584	23,168,736	23,444,193	24,143,954	26,350,494	16,700,081	36,045,056	24,981,186	\$ -	\$ 308,300,704	\$ 308,300,704
Classified Salaries	2000-2999		4,984,266	8,150,706	7,392,548	8,182,396	6,461,136	7,725,621	9,575,203	7,123,359	8,417,845	6,861,007	4,920,315	15,409,194	8,351,235	\$ -	\$ 103,554,830	\$ 103,554,833
Employee Benefits	3000-3999		4,872,734	18,513,627	17,789,113	18,561,821	17,561,596	17,409,621	18,756,924	18,127,393	19,382,418	19,276,752	23,255,290	19,600,380	\$ 23,264,637	\$ 256,385,282	\$ 256,385,282	
Books and Supplies	4000-4999		19,197	103,846	542,430	1,315,953	1,003,793	659,011	1,503,792	1,084,995	1,084,297	1,107,100	3,085,927	4,714,460	23,404,654	\$ -	\$ 40,329,455	\$ 40,329,455
Services	5000-5999		197,642	4,921,628	6,970,812	17,126,896	5,465,238	6,022,854	6,327,181	6,993,175	8,565,224	9,673,669	7,902,329	19,896,916	41,849,585	\$ -	\$ 141,913,149	\$ 141,913,149
Capital Outlay	6000-6599		(1,377)	773,561	3,395,205	247,821	632,088	276,656	175,462	174,170	462,448	372,467	193,818	806,336	4,897,017	\$ -	\$ 12,405,672	\$ 12,405,672
Other Outgo	7000-7499		65,886	65,886	120,756	118,595	(345,897)	(345,897)	(345,897)	(345,897)	(345,897)	(345,897)	(345,897)	(345,897)	(345,897)	\$ -	\$ (2,396,052)	\$ (2,396,052)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>			<b>13,254,063</b>	<b>61,455,237</b>	<b>61,864,318</b>	<b>73,810,866</b>	<b>55,251,839</b>	<b>54,788,450</b>	<b>59,161,400</b>	<b>57,301,389</b>	<b>61,710,289</b>	<b>63,581,815</b>	<b>52,183,324</b>	<b>99,781,356</b>	<b>123,084,056</b>	<b>23,264,637</b>	<b>860,493,040</b>	<b>860,493,043</b>
<b>D. BALANCE SHEET ITEMS</b>																		
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199		3,806,695	(7,433)	(57,953)	(4,671)	26,608	169,723	595,838	(136,673)	1,775,418	407,408	809,438	(308,334)	-	\$ -	\$ 3,806,695	\$ -
Accounts Receivable	9200-9299		70,047,827	872,963	99,037	667,355	9,728,594	13,825,071	4,471,562	17,053,653	3,718,570	2,944,001	(28,614)	13,389,990	-	\$ -	\$ 70,047,827	\$ -
Due From Other Funds	9310		7,363,776	-	-	7,953,266	534,081	534,081	(1,270,058)	2,338,220	314,647	533,902	-	(3,574,364)	-	\$ -	\$ 7,363,776	\$ -
Stores	9320		103,810	43	71	149	50	(11,038)	(910)	(7,514)	(2,805)	3,122	2,195	(1,297)	121,747	-	\$ 103,810	\$ -
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Undefined Objects																\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		<b>81,322,108</b>	<b>865,573</b>	<b>41,155</b>	<b>662,832</b>	<b>17,708,518</b>	<b>14,885,440</b>	<b>5,174,456</b>	<b>16,371,919</b>	<b>5,917,312</b>	<b>5,398,832</b>	<b>3,887,506</b>	<b>779,527</b>	<b>9,629,039</b>	<b>-</b>	<b>-</b>	<b>81,322,108</b>	<b>-</b>
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599		(117,601,024)	(41,527,274)	(22,339,539)	10,334,569	(22,435,955)	80,934	1,682,742	9,573,782	4,794,588	(4,548,386)	(5,279,713)	(9,739,646)	(38,197,124)	-	\$ (117,601,024)	\$ -
Due To Other Funds	9610		(9,032,710)	-	(4,239,460)	-	(4,793,250)	-	-	-	-	-	-	-	-	\$ -	\$ (9,032,710)	\$ -
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Unearned Revenues	9650		(7,271,800)	(7,271,800)	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ (7,271,800)	\$ -
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Undefined Objects																\$ -	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>		<b>(133,905,534)</b>	<b>(48,799,074)</b>	<b>(26,578,999)</b>	<b>10,334,569</b>	<b>(27,229,205)</b>	<b>80,934</b>	<b>1,682,742</b>	<b>9,573,782</b>	<b>4,794,588</b>	<b>(4,548,386)</b>	<b>(5,279,713)</b>	<b>(9,739,646)</b>	<b>(38,197,124)</b>	<b>-</b>	<b>-</b>	<b>(133,905,534)</b>	<b>-</b>
Nonoperating																		
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(52,583,426)</b>	<b>(47,933,501)</b>	<b>(26,537,844)</b>	<b>10,997,401</b>	<b>(9,520,687)</b>	<b>14,966,374</b>	<b>6,857,198</b>	<b>25,945,700</b>	<b>10,711,900</b>	<b>850,446</b>	<b>(1,392,207)</b>	<b>(8,960,120)</b>	<b>(28,568,086)</b>	<b>-</b>	<b>-</b>	<b>(52,583,426)</b>	<b>-</b>
<b>F. NET INCREASE/DECREASE B - C + D</b>		<b>(52,583,426)</b>	<b>(16,440,628)</b>	<b>(67,897,583)</b>	<b>24,835,764</b>	<b>(51,540,370)</b>	<b>(8,337,671)</b>	<b>2,759,551</b>	<b>55,077,186</b>	<b>27,811,201</b>	<b>13,449,892</b>	<b>3,094,464</b>	<b>14,008,860</b>	<b>(123,132,285)</b>	<b>(97,234,011)</b>	<b>-</b>	<b>(223,545,630)</b>	<b>\$ (170,962,207)</b>
<b>F. ENDING CASH (A + E)</b>		<b>298,831,135</b>	<b>334,973,933</b>	<b>267,076,350</b>	<b>291,912,114</b>	<b>240,371,744</b>	<b>232,034,073</b>	<b>234,793,624</b>	<b>289,870,810</b>	<b>317,682,011</b>	<b>331,131,903</b>	<b>334,226,367</b>	<b>348,235,228</b>	<b>225,102,942</b>				
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 127,868,931	\$ -

Sacramento City Unified School District 2024-25 First Interim Cash Flow Projections

2025-26 Cash Flow Projection																		
2025-26	Object	2025-26 Beginning Balance	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Accrual Projected	Adjustments	Total Projected	Budget
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>225,102,942</b>	<b>225,102,942</b>	<b>199,948,817</b>	<b>200,966,110</b>	<b>220,949,187</b>	<b>198,628,612</b>	<b>182,340,251</b>	<b>188,494,932</b>	<b>237,997,792</b>	<b>240,874,958</b>	<b>224,605,544</b>	<b>205,387,505</b>	<b>203,397,927</b>			\$ -	\$ -
<b>B. RECEIPTS</b>																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		15,713,021	15,713,021	41,985,580	28,283,437	28,283,437	41,985,580	28,283,437	28,283,437	41,985,580	28,283,437	28,283,437	41,985,580		\$ -	\$ 369,068,986	\$ 369,068,986
Property Taxes	8020-8079		-	-	(7)	36,889	-	971,720	51,405,703	23,760,551	7,507,369	19,476,409	17,865,259	18,702,312		\$ -	\$ 139,726,205	\$ 139,726,205
Miscellaneous Funds	8080-8099		-	61,906	(1,188,121)	(484,772)	(2,659,085)	(1,096,379)	5,723	(138,955)	(1,886,143)	(650,055)	(86,516)	(3,273,347)	(4,796,189)	\$ -	\$ (16,191,933)	\$ (16,191,933)
Federal Revenues	8100-8299		1,568,979	2,172,292	284,076	2,385,383	1,470,193	2,252,834	674,103	2,536,956	826,964	3,492,345	1,921,831	5,365,106	26,077,393	\$ -	\$ 51,028,455	\$ 51,028,455
Other State Revenues	8300-8599		8,791,200	5,273,075	6,970,064	6,143,142	6,543,276	18,943,292	8,265,953	4,854,223	6,494,292	2,636,775	15,054,429	8,470,561	12,302,680	\$ 23,264,637	\$ 134,007,599	\$ 134,007,599
Other Local Revenues	8600-8799		1,441,254	902,186	315,045	922,921	362,263	786,978	1,357,162	1,216,275	160,589	1,371,020	(710,047)	(1,123,457)	4,300,895	\$ -	\$ 11,303,084	\$ 11,303,084
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	37,557	37,557	120,355	1,733,481	938,497	\$ -	\$ 2,867,447	\$ 2,867,447
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>			<b>27,514,453</b>	<b>24,122,480</b>	<b>48,366,637</b>	<b>37,287,000</b>	<b>34,000,084</b>	<b>63,844,026</b>	<b>89,992,082</b>	<b>60,512,487</b>	<b>55,126,208</b>	<b>54,647,489</b>	<b>62,448,748</b>	<b>71,860,237</b>	<b>38,823,276</b>	<b>23,264,637</b>	<b>691,809,843</b>	<b>691,809,843</b>
<b>C. DISBURSEMENTS</b>																		
Certificated Salaries	1000-1999		2,025,336	4,981,883	17,300,456	31,736,519	27,363,240	25,964,499	26,089,561	26,358,376	27,041,264	29,194,599	19,776,881	38,655,403	27,911,005	\$ -	\$ 304,399,021	\$ 304,399,021
Classified Salaries	2000-2999		3,440,559	4,775,834	6,320,990	7,047,698	6,835,202	8,034,696	9,789,213	7,463,388	8,691,340	7,214,521	5,373,575	15,323,352	8,460,412	\$ -	\$ 98,770,780	\$ 98,770,780
Employee Benefits	3000-3999		3,470,686	4,885,927	14,030,180	20,217,699	18,926,649	18,779,389	20,084,890	19,474,891	20,690,978	20,865,933	19,114,706	22,533,767	30,323,897	\$ 23,264,637	\$ 256,664,228	\$ 256,664,228
Books and Supplies	4000-4999		754,256	402,869	666,134	688,880	939,069	593,842	1,439,714	1,721,279	1,019,677	1,042,509	3,023,890	4,654,525	23,434,861	\$ -	\$ 40,381,506	\$ 40,381,506
Services	5000-5999		494,721	2,714,336	2,942,737	5,018,847	5,074,565	5,470,324	5,686,315	6,158,993	7,274,729	8,061,429	6,804,250	15,317,210	29,702,049	\$ -	\$ 100,720,504	\$ 100,720,504
Capital Outlay	6000-6599		111,031	1,751,654	647,891	732,066	778,659	423,227	322,033	320,741	609,019	519,038	340,389	952,907	4,897,017	\$ -	\$ 12,405,672	\$ 12,405,672
Other Outgo	7000-7499		(199,671)	(199,671)	(199,671)	(199,671)	(199,671)	(199,671)	(199,671)	(199,671)	(199,671)	(199,671)	(199,671)	(199,671)	-	\$ -	\$ (2,396,052)	\$ (2,396,052)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	2,043	\$ -	\$ 2,043	\$ 2,043
<b>TOTAL DISBURSEMENTS</b>			<b>10,096,918</b>	<b>19,312,832</b>	<b>41,708,717</b>	<b>65,242,039</b>	<b>59,717,713</b>	<b>59,066,306</b>	<b>63,212,054</b>	<b>61,297,998</b>	<b>65,127,336</b>	<b>66,698,358</b>	<b>54,234,019</b>	<b>97,237,492</b>	<b>124,731,283</b>	<b>23,264,637</b>	<b>810,947,702</b>	<b>810,947,702</b>
<b>D. BALANCE SHEET ITEMS</b>																		
<b>Assets and Deferred Outflows</b>																		
Cash Not in Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Accounts Receivable	9200-9299		25,850,045	2,385,963	14,428,770	18,974,230	4,646,061	10,803,401	1,074,603	14,161,522	103,388	(48,995)	(182,455)	(10,559)	12,799,620	(53,285,503)	\$ 25,850,045	\$ 25,850,045
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		<b>25,850,045</b>	<b>2,385,963</b>	<b>14,428,770</b>	<b>18,974,230</b>	<b>4,646,061</b>	<b>10,803,401</b>	<b>1,074,603</b>	<b>14,161,522</b>	<b>103,388</b>	<b>(48,995)</b>	<b>(182,455)</b>	<b>(10,559)</b>	<b>12,799,620</b>	<b>(53,285,503)</b>	<b>-</b>	<b>25,850,045</b>	<b>25,850,045</b>
<b>Liabilities and Deferred Inflows</b>																		
Accounts Payable	9500-9599	(123,084,056)	(44,957,624)	(18,221,125)	(5,649,072)	988,402	(1,374,133)	302,358	8,561,309	3,559,290	(6,219,291)	(6,984,715)	(10,193,748)	(42,895,708)	-	\$ -	\$ (123,084,056)	\$ (123,084,056)
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>		<b>(123,084,056)</b>	<b>(44,957,624)</b>	<b>(18,221,125)</b>	<b>(5,649,072)</b>	<b>988,402</b>	<b>(1,374,133)</b>	<b>302,358</b>	<b>8,561,309</b>	<b>3,559,290</b>	<b>(6,219,291)</b>	<b>(6,984,715)</b>	<b>(10,193,748)</b>	<b>(42,895,708)</b>	<b>-</b>	<b>\$ -</b>	<b>(123,084,056)</b>	<b>(123,084,056)</b>
Nonoperating			-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(97,234,011)</b>	<b>(42,571,661)</b>	<b>(3,792,355)</b>	<b>13,325,158</b>	<b>5,634,463</b>	<b>9,429,268</b>	<b>1,376,961</b>	<b>22,722,832</b>	<b>3,662,678</b>	<b>(6,268,286)</b>	<b>(7,167,169)</b>	<b>(10,204,307)</b>	<b>(30,096,089)</b>	<b>(53,285,503)</b>	<b>-</b>	<b>(97,234,011)</b>	<b>(97,234,011)</b>
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>(97,234,011)</b>	<b>(25,154,125)</b>	<b>1,017,293</b>	<b>19,983,077</b>	<b>(22,320,576)</b>	<b>(16,288,361)</b>	<b>6,154,682</b>	<b>49,502,859</b>	<b>2,877,167</b>	<b>(16,269,414)</b>	<b>(19,218,039)</b>	<b>(1,989,578)</b>	<b>(55,473,344)</b>	<b>(139,193,511)</b>	<b>-</b>	<b>(216,371,870)</b>	<b>(119,137,859)</b>
<b>F. ENDING CASH (A + E)</b>		<b>199,948,817</b>	<b>200,966,110</b>	<b>220,949,187</b>	<b>198,628,612</b>	<b>182,340,251</b>	<b>188,494,932</b>	<b>237,997,792</b>	<b>240,874,958</b>	<b>224,605,544</b>	<b>205,387,505</b>	<b>203,397,927</b>	<b>147,924,583</b>					
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>																		
			-	-	-	-	-	-	-	-	-	-	-	-			\$ 8,731,072	\$ 8,731,072



Sacramento City Unified School District 2024-25 First Interim Cash Flow Projections

2026-27 Cash Flow Projection																		
2026-27	Object	2026-27 Beginning Balance	July 2026	August 2026	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027	Accrual Projected	Adjustments	Total Projected	Budget
<b>A. BEGINNING CASH</b>	9110	147,924,583	147,924,583	119,841,554	103,805,480	101,905,011	74,201,272	45,245,534	50,832,257	83,836,940	86,943,512	71,373,035	52,627,810	51,038,046			\$ -	\$ -
<b>B. RECEIPTS</b>																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		16,285,221	16,285,221	43,377,729	29,313,397	29,313,397	43,377,729	29,313,397	29,313,397	43,377,729	29,313,397	29,313,397	43,377,729			\$ 381,961,741	\$ 381,961,741
Property Taxes	8020-8079		-	-	(7)	36,889	-	971,720	51,405,703	23,760,551	7,507,369	19,476,409	17,865,259	18,702,312			\$ 139,726,205	\$ 139,726,205
Miscellaneous Funds	8080-8099		-	61,906	(1,188,121)	(484,772)	(2,659,085)	(1,096,379)	5,723	(138,955)	(1,886,143)	(650,055)	(86,516)	(3,273,347)	(4,796,189)		\$ (16,191,933)	\$ (16,191,933)
Federal Revenues	8100-8299		1,568,979	2,172,292	284,076	2,385,383	1,470,193	2,252,834	674,103	2,536,956	826,964	3,492,345	1,921,831	5,365,106	26,077,393		\$ 51,028,455	\$ 51,028,455
Other State Revenues	8300-8599		8,791,200	5,273,075	6,970,064	6,143,142	6,543,276	18,943,292	8,265,953	4,854,223	6,494,292	2,636,775	15,054,429	8,470,561	12,302,680	23,264,637	\$ 134,007,599	\$ 134,007,599
Other Local Revenues	8600-8799		1,441,514	902,349	315,102	923,088	362,328	787,121	1,357,407	1,216,494	160,618	1,371,268	(710,175)	(1,123,660)	4,301,672		\$ 11,305,127	\$ 11,305,127
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	37,557	37,557	120,355	1,733,481	938,497		\$ 2,867,447	\$ 2,867,447
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
<b>TOTAL RECEIPTS</b>			28,086,914	24,694,843	49,758,843	38,317,127	35,030,109	65,236,318	91,022,287	61,542,666	56,518,386	55,677,696	63,478,580	73,252,183	38,824,053	23,264,637	704,704,641	704,704,641
<b>C. DISBURSEMENTS</b>																		
Certificated Salaries	1000-1999		2,082,179	5,121,705	17,786,014	32,627,242	28,131,221	26,693,223	26,821,795	27,098,155	27,800,209	30,013,979	20,331,942	39,740,312	25,063,051		\$ 309,311,027	\$ 309,311,027
Classified Salaries	2000-2999		3,414,307	4,739,394	6,272,761	6,993,924	6,783,049	7,973,391	9,714,522	7,406,443	8,625,025	7,159,474	5,332,574	15,206,434	7,861,560		\$ 97,482,859	\$ 97,482,859
Employee Benefits	3000-3999		3,485,595	4,906,915	14,090,450	20,304,548	19,007,952	18,860,059	20,171,168	19,558,550	20,779,860	20,955,567	19,196,817	22,630,565	39,273,518	23,264,637	\$ 266,486,200	\$ 266,486,200
Books and Supplies	4000-4999		755,286	403,419	667,043	689,820	940,351	594,653	1,441,679	1,723,629	1,021,069	1,043,932	3,028,018	4,660,879	23,466,850		\$ 40,436,627	\$ 40,436,627
Services	5000-5999		488,147	2,678,271	2,903,637	4,952,162	5,007,140	5,610,761	6,077,159	7,178,070	7,954,318	6,713,843	15,113,691	29,307,401			\$ 99,382,241	\$ 99,382,241
Capital Outlay	6000-6599		111,031	1,751,654	647,891	732,066	778,659	423,227	322,033	320,741	609,019	519,038	340,389	952,907	4,897,017		\$ 12,405,672	\$ 12,405,672
Other Outgo	7000-7499		(199,501)	(199,501)	(199,501)	(199,501)	(199,501)	(199,501)	(199,501)	(199,501)	(199,501)	(199,501)	(199,501)	(199,501)			\$ (2,394,009)	\$ (2,394,009)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>			10,137,045	19,401,858	42,168,294	66,100,262	60,448,871	59,742,693	63,882,457	61,985,175	65,813,751	67,446,808	54,744,081	98,105,287	129,869,396	23,264,637	823,110,617	823,110,617
<b>D. BALANCE SHEET ITEMS</b>																		
<b>Assets and Deferred Outflows</b>																		
Cash Not in Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Accounts Receivable	9200-9299		(14,462,228)	(473,609)	(2,864,081)	(3,766,345)	(922,233)	(2,144,452)	(213,306)	(2,811,033)	(57,842)	27,411	102,077	5,908	(7,160,955)	5,816,233	\$ (14,462,228)	\$ (14,462,228)
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
<b>SUBTOTAL ASSETS</b>			(14,462,228)	(473,609)	(2,864,081)	(3,766,345)	(922,233)	(2,144,452)	(213,306)	(2,811,033)	(57,842)	27,411	102,077	5,908	(7,160,955)	5,816,233	\$ (14,462,228)	\$ (14,462,228)
<b>Liabilities and Deferred Inflows</b>																		
Accounts Payable	9500-9599		(124,731,283)	(45,559,289)	(18,464,977)	(5,724,673)	1,001,630	(1,392,523)	306,405	8,675,885	3,606,924	(6,302,523)	(7,078,191)	(10,330,170)	(43,469,779)		\$ (124,731,283)	\$ (124,731,283)
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>			(124,731,283)	(45,559,289)	(18,464,977)	(5,724,673)	1,001,630	(1,392,523)	306,405	8,675,885	3,606,924	(6,302,523)	(7,078,191)	(10,330,170)	(43,469,779)		\$ (124,731,283)	\$ (124,731,283)
Nonoperating Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>			(139,193,511)	(46,032,898)	(21,329,058)	(9,491,018)	79,396	(3,536,976)	93,098	5,864,852	3,549,082	(6,275,112)	(6,976,114)	(10,324,263)	(50,630,734)	5,816,233	\$ (139,193,511)	\$ (139,193,511)
<b>E. NET INCREASE/DECREASE B - C + D</b>			(139,193,511)	(28,086,914)	(16,036,073)	(1,900,470)	(27,703,739)	(5,586,723)	33,004,682	3,106,573	(15,570,478)	(18,745,225)	(1,589,764)	(75,483,839)	(85,229,111)		\$ (257,599,487)	\$ (257,599,487)
<b>F. ENDING CASH (A + E)</b>			119,841,554	103,805,480	101,905,011	74,201,272	45,245,534	50,832,257	83,836,940	86,943,512	71,373,035	52,627,810	51,038,046	24,445,793			\$ (109,674,904)	\$ (109,674,904)
G. Ending Cash, Plus Cash Accruals and Adjustments																		