



REDWOOD CITY

SCHOOL DISTRICT

2024-25

First Interim Financial Report

Presented on
December 17, 2024

This page left blank intentionally

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
DISTRICT OVERVIEW	4
SCHOOLS IN THE DISTRICT	5
MISSION, BELIEFS, AND LONG-RANGE GOALS	6
2024-25 BUDGET/FIRST INTERIM ASSUMPTIONS	7
GENERAL FUND (Fund 01)	
General Fund – Combined -----	8
General Fund Sources of Revenue-----	9
General Fund Sources of Expenditures-----	10
GENERAL FUND SNAPSHOT-----	11
MULTIYEAR PROJECTIONS-----	12
SUMMARY OF OTHER FUNDS-----	13
CHILD DEVELOPMENT FUND (Fund 12) -----	14
CAFETERIA FUND (Fund 13) -----	15
DEFERRED MAINTENANCE FUND (Fund 14) -----	16
BUILDING FUND/BOND FUND (Fund 21) -----	17
CAPITAL FACILITIES FUND (Fund 25)-----	18
COUNTY SCHOOL FACILITIES FUND (Fund 35)-----	19
SPECIAL RESERVE FUND FOR CAPITAL PROJECTS (Fund 40) -----	20
STATE REPORTING FORMAT, STANDARDIZED ACCOUNTING CODE STRUCTURE -----	21
2024-25 FIRST INTERIM PRESENTATION-----	22
COMMONLY USED ACRONYMS -----	23

DISTRICT OVERVIEW

Redwood City is located in San Mateo County and is home to approximately 82,000 people. This 150-year-old community is 25 miles south of San Francisco and about 27 miles north of San Jose, roughly between Interstate I-280 and Highway 101. It is approximately 19 square miles in land area with a mean elevation of 15 feet above sea level. With its ideal weather and close proximity to California’s most beautiful beaches and redwood forests, Redwood City is fast becoming a major entertainment destination of the peninsula and beyond, with music, festivals, theater, movies, dance, and crafts, as well as many family activities to enjoy. Redwood City School District is a pre-K-8 district comprised of 10 elementary schools and 2 middle schools. The district office is located at 750 Bradford Street, Redwood City, CA 94063, (650) 423-2200.

Board of Education

Janet Lawson, President	jlawson@rcsdk8.net
Mike Wells, Vice-President	mwells@rcsdk8.net
Alisa MacAvoy, Clerk	amacavoy@rcsdk8.net
David Weekly, Member	dweekly@rcsdk8.net
Cecilia I. Marquez, Member	cmarquez@rcsdk8.net

New Members as of December 17, 2024

David Li
Jennifer Ng Kwing King

Administration

John R. Baker, Ed.D., Superintendent	jbaker@rcsdk8.net
Rick Edson, Chief Business Official	redson@rcsdk8.net
Anna Herrera, Assistant Superintendent	aherrera@rcsdk8.net
Wendy Kelly, Deputy Superintendent	wkelly@rcsdk8.net

SCHOOLS IN REDWOOD CITY SCHOOL DISTRICT

Adelante Selby Spanish Immersion (PreK-5)

170 Selby Lane
Atherton, CA 94027
Principal: Warren Sedar
Phone: (650) 368-3996
Enrollment: 582

Clifford Elementary (PreK-8)

225 Clifford Avenue
Redwood City, CA 94062
Principal: Kristy Jackson
Phone: (650) 366-8011
Enrollment: 698

Roy Cloud Elementary (K-8)

3790 Red Oak Way
Redwood City, CA 94061
Principal: Melissa Bowdoin
Phone: (650) 369-2264
Enrollment: 636

Henry Ford Elementary (K-5)

2498 Massachusetts Avenue
Redwood City, CA 94061
Principal: Jennifer Knopf
Phone: (650) 368-2981
Enrollment: 445

Garfield Elementary (K-8)

3600 Middlefield Road
Menlo Park, CA 94025
Principal: Sara Shackel
Phone: (650) 369-3759
Enrollment: 280

Hoover Elementary (PreK-8)

701 Charter Street
Redwood City, CA 94063
Principal: Lupe Guzman
Phone: (650) 366-8415
Enrollment: 675

John F. Kennedy Middle School (6-8)

2521 Goodwin Avenue
Redwood City, CA 94061
Principal: Chandra Leonardo
Phone: (650) 365-4611
Enrollment: 808

McKinley Institute of Tech (6-8)

400 Duane Street
Redwood City, CA 94062
Principal: Beatrice Williams
Phone: (650) 366-3827
Enrollment: 476

North Star Academy (3-8)

400 Duane Street
Redwood City, CA 94062
Principal: Erin Kekos
Phone: (650) 482-5973
Enrollment: 527

Orion Alternative and Mandarin Immersion (PreK-5)

555 Avenue del Ora
Redwood City, CA 94062
Principal: Winnie Wong
Phone: (650) 365-8320
Enrollment: 512

Roosevelt Elementary (K-8)

2223 Vera Avenue
Redwood City, CA 94061
Principal: Tina Mercer
Phone: (650) 369-5597
Enrollment: 382

Taft Elementary (PreK-5)

903 10th Avenue
Redwood City, CA 94063
Principal: David Camarena
Phone: (650) 369-2589
Enrollment: 357

Enrollment count was based on the October 2024 CALPADS report (uncertified); does not include RCSD students attending Non-Public schools.

MISSION, VISION, AND BELIEFS

Mission:

RCSD creates a safe and supportive, inspirational and rigorous, joyful and inclusive environment for all learners.

Vision:

RCSD will be a thriving, dynamic, innovative, and nurturing community where each student realizes their unique gifts and strengths to achieve high intellectual performances for personal and academic success.

Beliefs:

Children learn and succeed...

- ❖ in a safe environment with challenging and enriching instruction.
- ❖ when all students and staff are held to high expectations.
- ❖ when each of us supports their intellectual, physical, social and emotional development.
- ❖ when they have caring adults in their lives.
- ❖ in a community that respects diverse backgrounds and treats everyone equitably.
- ❖ when their ideas and involvement are encouraged and respected.
- ❖ when families actively support their learning.
- ❖ when we work in partnership with families and community.
- ❖ when all employees are highly qualified, valued and respected.
- ❖ when each of us acts on the conviction that every child can and will learn.

2024-25 BUDGET/FIRST INTERIM ASSUMPTIONS

Assumptions - 2024-25 1st Interim	24-25	25-26	26-27
District Enrollment	6,421	6,243	6,193
Average Daily Attendance (ADA)	93.92%	93.95%	93.95%
Unduplicated Pupil Percentage (UPP)	61.20%	60.74%	60.42%
Local Control Funding Formula (LCFF) COLA	1.07%	2.93%	3.08%
LCFF COLA Augmentation	0%	0%	0%
CalSTRS Employer Rate	19.10%	19.10%	19.10%
CalPERS Employer Rate	27.05%	27.60%	28.00%
Step and Column	1.50%	1.50%	1.50%
Property Tax Increase	4.02%	5.00%	5.00%

GENERAL FUND 01 COMBINED - REVENUE, EXPENDITURES, & CHANGES

**FUND 01
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim**

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$98,908,439	\$98,260,258	-\$648,181
Federal Revenues	3,387,403	4,524,482	1,137,079
Other State Revenues	16,528,778	17,372,918	844,140
Local Revenues	10,165,439	13,100,473	2,935,034
TOTAL REVENUES	\$128,990,059	\$133,258,131	\$4,268,072
B) EXPENDITURES			
Certificated Salaries	\$53,034,842	\$53,373,112	\$338,270
Classified Salaries	25,727,067	27,594,280	1,867,213
Employee Benefits	36,687,522	37,292,213	604,691
Books and Supplies	3,049,909	3,864,844	814,935
Services and Operating Expenses	25,157,917	29,376,733	4,218,816
Capital Outlay	0	115,423	115,423
Other Outgo	419,478	419,478	0
Direct Support/Indirect Costs	(635,296)	(652,308)	-17,012
TOTAL EXPENDITURES	\$143,441,439	\$151,383,775	\$7,942,336
C) EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(14,451,380)	(18,125,644)	-3,674,264
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$9,725,000	\$8,725,000	-1,000,000
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$9,725,000	\$8,725,000	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(4,726,380)	(9,400,644)	-4,674,264
F) BEGINNING FUND BALANCE	\$25,361,257	\$25,361,257	\$0
G) ENDING FUND BALANCE	\$20,634,877	\$15,960,613	-\$4,674,264

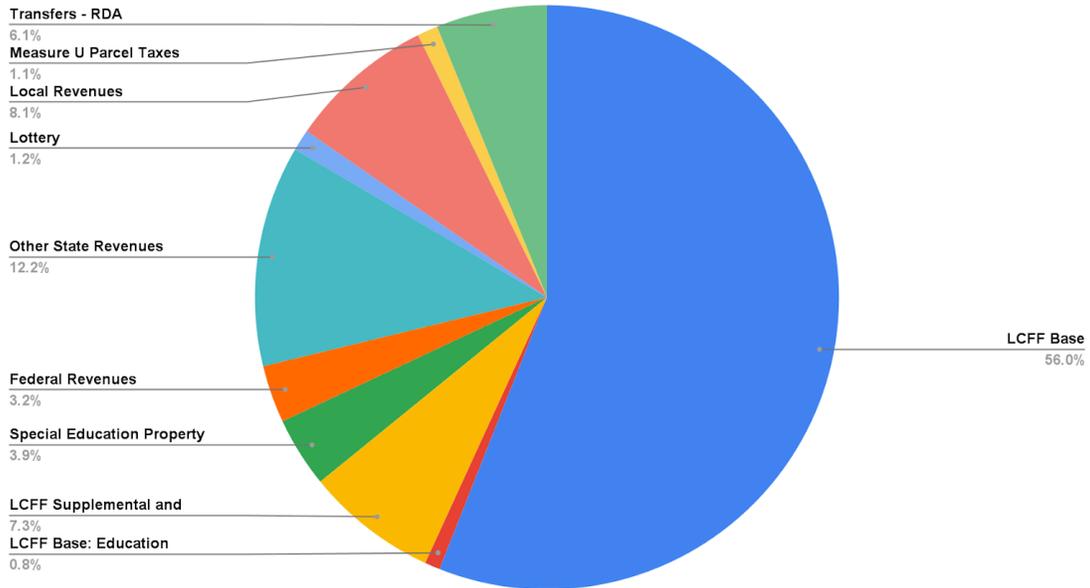
GENERAL FUND REVENUES

GENERAL FUND 01 SOURCES OF REVENUE

24-25 1st Interim

Revenue Category	Amount	% of Total
LCFF Base	\$79,508,321	56.00%
LCFF Base: Education Protection Account	1,197,940	0.84%
LCFF Supplemental and Concentration	10,363,456	7.30%
Special Education Property Taxes	5,510,918	3.88%
Federal Revenues	4,524,482	3.19%
Other State Revenues	17,372,918	12.24%
Lottery	1,679,623	1.18%
Local Revenues	11,486,342	8.09%
Measure U Parcel Taxes	1,614,131	1.14%
Transfers - RDA	8,725,000	6.15%
Total Revenue	\$141,983,131	100.0%

RCSD Fund 01 Revenue



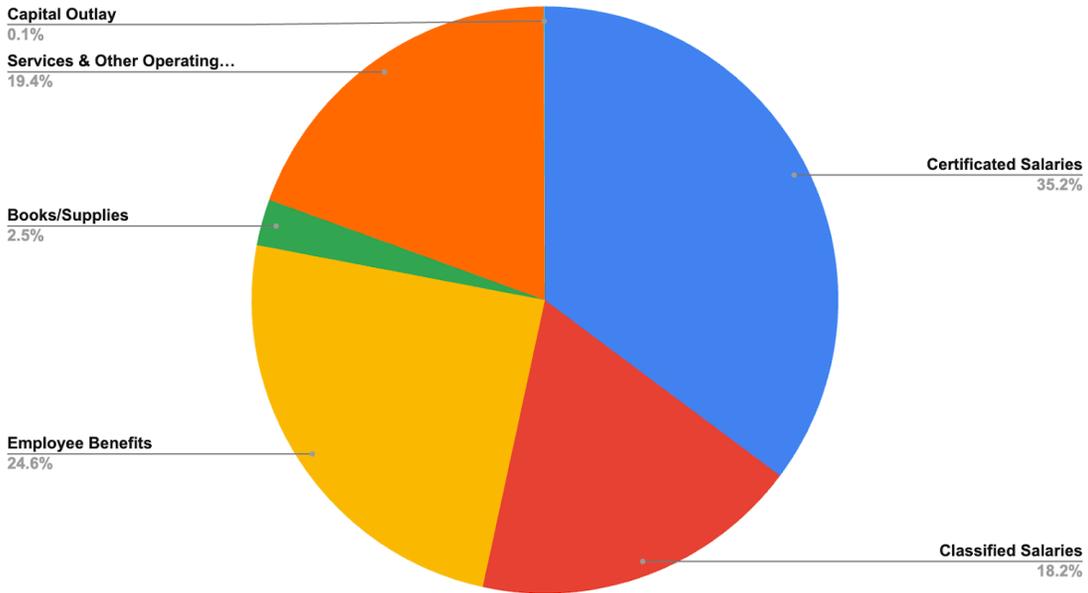
GENERAL FUND EXPENDITURES

GENERAL FUND 01 EXPENDITURES

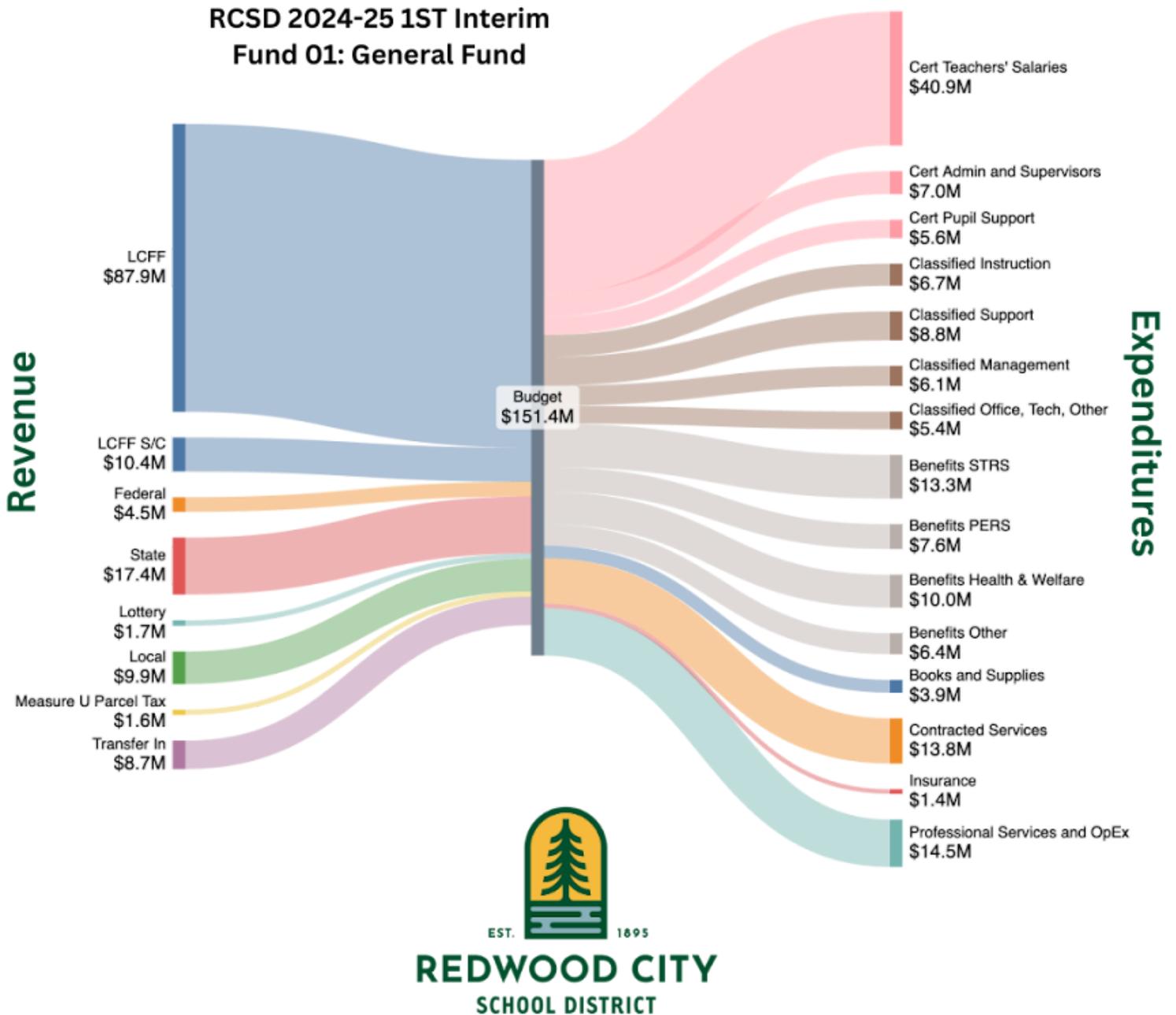
24-25 1st Interim

Expenditures Category	Amount	% of Total
Certificated Salaries	\$53,373,112	35.26%
Classified Salaries	27,594,280	18.23%
Employee Benefits	37,292,213	24.63%
Books/Supplies	3,864,844	2.55%
Services & Other Operating Expenses	29,376,733	19.41%
Capital Outlay	115,423	0.08%
Other Outgo/Direct & Indirect Costs/Transfer-out	(232,830)	-0.15%
Total Expenditures	151,383,775	100.00%

RCSD Fund 01 Expenses



GENERAL FUND SNAPSHOT



MULTI-YEAR PROJECTIONS

24-25 1st Interim	2024-25	2025-26	2026-27
REVENUES			
Local Control Funding Formula (LCFF including S/C)	\$98,260,258	\$102,531,731	\$107,054,377
Federal Revenues	\$4,524,482	\$4,704,119	\$4,844,386
Other State/Local Revenues	30,473,391	30,526,089	31,456,193
Transfers In/Other Sources & Transfers Out/Other Uses	8,725,000	4,850,000	3,200,000
TOTAL REVENUES	\$141,983,131	\$142,611,939	\$146,554,956
Expenditures			
Salaries & Benefits	\$118,259,605	\$115,156,607	\$117,463,439
Books/Supplies & Outlay	3,864,844	3,745,435	3,860,794
Services & Operating Expenses	29,376,733	27,662,630	28,478,179
Capital Outlay	115,423	0	0
Other Outgo & Indirect Costs	-232,830	-221,516	-228,405
TOTAL EXPENDITURES	\$151,383,775	\$146,343,157	\$149,574,007
Current Year Increase/Decrease In Fund Balance	-\$9,400,644	-\$3,731,218	-\$3,019,051
Beginning Balance	\$25,361,257	\$15,960,613	\$12,229,395
Ending Balance	\$15,960,613	\$12,229,395	\$9,210,344
Components of Ending Balance	2024-25	2025-26	2025-27
Revolving Cash/Stores/Prepaid	80,000	80,000	80,000
Restricted Ending Balance	10,275,291	7,563,378	6,558,141
Assigned	1,063,809	150,000	150,000
Board Mandated Reserve (Goal 3%) (0%, 0%, 0%)	0	0	0
Reserve for Economic Uncertainty (3%)	4,541,513	4,390,295	4,487,220
Unassigned/Unappropriated Ending Balance	\$0	\$45,723	-\$2,065,017
Ending Balance	\$15,960,613	\$12,229,395	\$9,210,344

SUMMARY OF OTHER FUNDS

Other Funds: Fund Balance	Adopted Budget 24-25	First Interim 24-25	Difference
Fund 12: Child Development	\$1,918,540	\$1,918,540	\$0
Fund 13: Cafeteria	3,012,629	1,717,147	-1,295,482
Fund 14: Deferred Maintenance	14	14	0
Fund 21: Building (Bond)	91,880,609	91,633,169	-247,440
Fund 25: Capital Facilities	21,002,282	23,307,238	2,304,956
Fund 35: County Facilities Fund	\$23,198,425	23,965,144	766,719
Fund 40: Capital Outlay	\$1,817,964	\$1,827,964	\$10,000

**CHILD DEVELOPMENT FUND – FUND 12
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 12
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim**

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	6,747,614	7,134,095	386,481
Local Revenues	271,201	293,845	22,644
TOTAL REVENUES	\$7,018,815	\$7,427,940	\$409,125
B) EXPENDITURES			
Certificated Salaries	\$1,990,029	\$2,079,309	\$89,280
Classified Salaries	2,080,502	2,296,780	\$216,278
Employee Benefits	2,052,291	2,281,463	\$229,172
Books and Supplies	178,430	204,794	\$26,364
Services and Operating Expenses	316,275	142,275	-\$174,000
Capital Outlay	0	0	\$0
Other Outgo	0	0	\$0
Direct Support/Indirect Costs	401,288	423,319	22,031
TOTAL EXPENDITURES	\$7,018,815	\$7,427,940	\$409,125
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$0	\$0
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0
F) BEGINNING FUND BALANCE	\$1,918,540	\$1,918,540	\$0
G) ENDING FUND BALANCE	\$1,918,540	\$1,918,540	\$0

REDWOOD CITY SCHOOL DISTRICT
First Interim 2024-25

CAFETERIA FUND – FUND 13
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUND 13
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	2,696,889	2,741,074	44,185
Other State Revenues	2,114,938	2,114,938	0
Local Revenues	50,973	165,973	115,000
TOTAL REVENUES	\$4,862,800	\$5,021,985	\$159,185
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	2,132,919	2,338,221	205,302
Employee Benefits	1,527,613	1,237,812	-289,801
Books and Supplies	2,172,800	3,716,985	1,544,185
Services and Operating Expenses	204,000	204,000	0
Capital Outlay	100,000	100,000	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	234,008	228,989	-5,019
TOTAL EXPENDITURES	\$6,371,340	\$7,826,007	\$1,454,667
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$1,508,540	-\$2,804,022	-\$1,295,482
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$1,508,540	-\$2,804,022	-\$1,295,482
F) BEGINNING FUND BALANCE	\$4,521,169	\$4,521,169	\$0
G) ENDING FUND BALANCE	\$3,012,629	\$1,717,147	-\$1,295,482

REDV. 003 001 000 000 000 000
First Interim 2024-25

**DEFERRED MAINTENANCE FUND – FUND 14
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 14
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim**

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	0	0	0
TOTAL REVENUES	\$0	\$0	\$0
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	88,783	98,396	9,613
Employee Benefits	48,758	40,693	-8,065
Books and Supplies	15,539	15,539	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$153,080	\$154,628	\$1,548
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$153,080	-\$154,628	\$0
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$153,080	\$154,628	\$1,548
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$153,080	\$154,628	\$1,548
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0
F) BEGINNING FUND BALANCE	\$14	\$14	\$0
G) ENDING FUND BALANCE	\$14	\$14	\$0

REDWOOD CITY SCHOOL DISTRICT
First Interim 2024-25

BUILDING FUND/BOND FUND – FUND 21
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUND 21
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	3,710,000	3,740,000	30,000
TOTAL REVENUES	\$3,710,000	\$3,740,000	\$30,000
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	251,768	257,165	5,397
Employee Benefits	127,126	113,002	-14,124
Books and Supplies	0	0	0
Services and Operating Expenses	133,855	146,377	12,522
Capital Outlay	3,582,220	3,855,865	273,645
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$4,094,969	\$4,372,409	\$277,440
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$384,969	-\$632,409	-\$247,440
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$384,969	-\$632,409	-\$247,440
F) BEGINNING FUND BALANCE	\$92,265,578	\$92,265,578	\$0
G) ENDING FUND BALANCE	\$91,880,609	\$91,633,169	-\$247,440

REDWOOD CITY SCHOOL DISTRICT
First Interim 2024-25

**CAPITAL FACILITIES- FUND 25
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 25
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim**

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	4,035,044	5,325,000	1,289,956
TOTAL REVENUES	\$4,035,044	\$5,325,000	\$1,289,956
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	41,460	24,912	-16,548
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$41,460	\$24,912	-\$16,548
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$3,993,584	\$5,300,088	\$1,306,504
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	9,878,080	8,879,628	-998,452
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-\$9,878,080	-\$8,879,628	\$998,452
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$5,884,496	-\$3,579,540	\$2,304,956
F) BEGINNING FUND BALANCE	\$26,886,778	\$26,886,778	\$0
G) ENDING FUND BALANCE	\$21,002,282	\$23,307,238	\$2,304,956

**COUNTY SCHOOL FACILITIES FUND– FUND 35
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 35
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim**

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	100,000	800,000	700,000
TOTAL REVENUES	\$100,000	\$800,000	\$700,000
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES C) OVER EXPENDITURES	\$100,000	\$800,000	\$700,000
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$100,000	\$800,000	\$700,000
F) BEGINNING FUND BALANCE	\$23,165,144	\$23,165,144	\$0
G) ENDING FUND BALANCE	\$23,265,144	\$23,965,144	\$700,000

**SPECIAL RESERVE FUND FOR CAPITAL PROJECTS – FUND 40
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 40
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim**

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	0	70,000	70,000
TOTAL REVENUES	\$0	\$70,000	\$70,000
B) EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	59,000	60,000	1,000
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	\$59,000	\$60,000	\$1,000
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-\$59,000	\$10,000	\$69,000
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	-\$59,000	\$10,000	\$69,000
F) BEGINNING FUND BALANCE	\$1,817,964	\$1,817,964	\$0
G) ENDING FUND BALANCE	\$1,758,964	\$1,827,964	\$69,000

STATE REPORTING FORMAT

STANDARDIZED ACCOUNTING CODE STRUCTURE (“SACS”)

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 17, 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.
- 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: Rick Edson Telephone: (650) 423-2232
Title: Chief Business Official E-mail: redson@rcsdk8.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	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)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G		G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	93,424,001.00	93,424,001.00	3,321,522.64	92,749,340.00	(674,661.00)	-0.7%
2) Federal Revenue		8100-8299	100,000.00	100,000.00	79,623.93	100,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,367,468.00	2,367,468.00	777,385.38	2,990,083.00	622,615.00	26.3%
4) Other Local Revenue		8600-8799	4,244,705.00	4,244,705.00	1,067,222.37	4,486,058.00	241,353.00	5.7%
5) TOTAL, REVENUES			100,136,174.00	100,136,174.00	5,245,754.32	100,325,481.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,077,819.00	40,077,819.00	10,685,232.07	40,064,737.00	13,082.00	0.0%
2) Classified Salaries		2000-2999	13,643,321.00	13,643,321.00	4,633,359.57	14,582,451.00	(939,130.00)	-6.9%
3) Employee Benefits		3000-3999	21,641,887.00	21,641,887.00	6,181,320.48	22,227,228.00	(585,341.00)	-2.7%
4) Books and Supplies		4000-4999	1,194,934.00	1,194,934.00	303,444.01	1,453,847.00	(258,913.00)	-21.7%
5) Services and Other Operating Expenditures		5000-5999	9,894,024.00	9,894,024.00	3,848,227.66	10,120,649.00	(226,625.00)	-2.3%
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	369,478.00	369,478.00	64,296.45	369,478.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,742,986.00)	(2,742,986.00)	0.00	(2,881,335.00)	138,349.00	-5.0%
9) TOTAL, EXPENDITURES			84,078,477.00	84,078,477.00	25,715,880.24	85,937,055.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			16,057,697.00	16,057,697.00	(20,470,125.92)	14,388,426.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	9,725,000.00	9,725,000.00	0.00	8,725,000.00	(1,000,000.00)	-10.3%
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	(27,037,354.00)	(27,037,354.00)	0.00	(27,448,883.00)	(411,529.00)	1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,312,354.00)	(17,312,354.00)	0.00	(18,723,883.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(1,254,657.00)	(1,254,657.00)	(20,470,125.92)	(4,335,457.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,020,779.12	10,020,779.12		10,020,779.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,020,779.12	10,020,779.12		10,020,779.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,020,779.12	10,020,779.12		10,020,779.12		
2) Ending Balance, June 30 (E + F1e)			8,766,122.12	8,766,122.12		5,685,322.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	5,000.00	5,000.00		5,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	100,476.46	100,476.46		1,063,808.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,303,243.17	4,303,243.17		4,541,513.25		
Unassigned/Unappropriated Amount		9790	4,282,402.49	4,282,402.49		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,863,513.00	12,863,513.00	3,742,428.00	12,863,512.00	(1.00)	0.0%
Education Protection Account State Aid - Current Year		8012	1,192,598.00	1,192,598.00	313,556.00	1,197,940.00	5,342.00	0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	252,345.00	252,345.00	0.00	234,038.00	(18,307.00)	-7.3%
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	80,522,333.00	80,522,333.00	273.37	79,802,975.00	(719,358.00)	-0.9%
Unsecured Roll Taxes		8042	1,972,350.00	1,972,350.00	2,183,479.29	2,189,603.00	217,253.00	11.0%
Prior Years' Taxes		8043	115,289.00	115,289.00	(28,638.02)	(28,638.00)	(143,927.00)	-124.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,124,247.00	8,124,247.00	0.00	7,565,170.00	(559,077.00)	-6.9%
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			105,042,675.00	105,042,675.00	6,211,098.64	103,824,600.00	(1,218,075.00)	-1.2%
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	(11,618,674.00)	(11,618,674.00)	(2,889,576.00)	(11,075,260.00)	543,414.00	-4.7%
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			93,424,001.00	93,424,001.00	3,321,522.64	92,749,340.00	(674,661.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	100,000.00	100,000.00	79,623.93	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			100,000.00	100,000.00	79,623.93	100,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	226,618.00	226,618.00	0.00	226,618.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,088,986.00	1,088,986.00	4,033.38	1,175,121.00	86,135.00	7.9%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,051,864.00	1,051,864.00	773,352.00	1,588,344.00	536,480.00	51.0%
TOTAL, OTHER STATE REVENUE			2,367,468.00	2,367,468.00	777,385.38	2,990,083.00	622,615.00	26.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,161,933.00	3,161,933.00	666,016.14	3,205,821.00	43,888.00	1.4%
Interest		8660	300,000.00	300,000.00	133,165.57	400,000.00	100,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	782,772.00	782,772.00	268,040.66	880,237.00	97,465.00	12.5%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,244,705.00	4,244,705.00	1,067,222.37	4,486,058.00	241,353.00	5.7%
TOTAL, REVENUES			100,136,174.00	100,136,174.00	5,245,754.32	100,325,481.00	189,307.00	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,514,544.00	30,514,544.00	7,931,026.10	30,212,585.00	301,959.00	1.0%
Certificated Pupil Support Salaries		1200	3,042,132.00	3,042,132.00	824,305.80	3,194,625.00	(152,493.00)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,512,799.00	5,512,799.00	1,646,247.22	5,569,464.00	(56,665.00)	-1.0%
Other Certificated Salaries		1900	1,008,344.00	1,008,344.00	283,652.95	1,088,063.00	(79,719.00)	-7.9%
TOTAL, CERTIFICATED SALARIES			40,077,819.00	40,077,819.00	10,685,232.07	40,064,737.00	13,082.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	801,193.00	801,193.00	220,421.55	850,712.00	(49,519.00)	-6.2%
Classified Support Salaries		2200	4,975,456.00	4,975,456.00	2,015,138.73	5,512,397.00	(536,941.00)	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	3,280,068.00	3,280,068.00	1,053,412.76	3,332,030.00	(51,962.00)	-1.6%
Clerical, Technical and Office Salaries		2400	4,011,045.00	4,011,045.00	1,208,071.76	4,301,836.00	(290,791.00)	-7.2%
Other Classified Salaries		2900	575,559.00	575,559.00	136,314.77	585,476.00	(9,917.00)	-1.7%
TOTAL, CLASSIFIED SALARIES			13,643,321.00	13,643,321.00	4,633,359.57	14,582,451.00	(939,130.00)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,144,955.00	7,144,955.00	1,875,333.71	6,989,367.00	155,588.00	2.2%
PERS		3201-3202	3,777,400.00	3,777,400.00	1,196,627.96	4,036,794.00	(259,394.00)	-6.9%
OASDI/Medicare/Alternative		3301-3302	1,731,648.00	1,731,648.00	512,724.14	1,816,784.00	(85,136.00)	-4.9%
Health and Welfare Benefits		3401-3402	6,090,890.00	6,090,890.00	1,684,053.28	6,726,979.00	(636,089.00)	-10.4%
Unemployment Insurance		3501-3502	26,864.00	26,864.00	7,593.00	27,340.00	(476.00)	-1.8%
Workers' Compensation		3601-3602	1,455,548.00	1,455,548.00	411,482.93	1,477,964.00	(22,416.00)	-1.5%
OPEB, Allocated		3701-3702	1,073,000.00	1,073,000.00	409,221.61	1,073,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	341,582.00	341,582.00	84,283.85	79,000.00	262,582.00	76.9%
TOTAL, EMPLOYEE BENEFITS			21,641,887.00	21,641,887.00	6,181,320.48	22,227,228.00	(585,341.00)	-2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	92,378.00	92,378.00	0.00	92,378.00	0.00	0.0%
Books and Other Reference Materials		4200	41,762.00	41,762.00	50.65	52,509.00	(10,747.00)	-25.7%
Materials and Supplies		4300	1,035,589.00	1,035,589.00	266,891.99	1,283,755.00	(248,166.00)	-24.0%
Noncapitalized Equipment		4400	25,205.00	25,205.00	36,501.37	25,205.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,194,934.00	1,194,934.00	303,444.01	1,453,847.00	(258,913.00)	-21.7%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	91,200.00	91,200.00	0.00	0.00	91,200.00	100.0%
Travel and Conferences		5200	44,399.00	44,399.00	14,565.75	47,999.00	(3,600.00)	-8.1%
Dues and Memberships		5300	20,100.00	20,100.00	200.00	19,600.00	500.00	2.5%
Insurance		5400-5450	1,357,428.00	1,357,428.00	1,358,020.02	1,358,020.00	(592.00)	0.0%
Operations and Housekeeping Services		5500	3,145,657.00	3,145,657.00	900,801.57	3,243,488.00	(97,831.00)	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	548,010.00	548,010.00	223,131.96	489,966.00	58,044.00	10.6%
Transfers of Direct Costs		5710	(149,630.00)	(149,630.00)	(30,265.00)	(196,180.00)	46,550.00	-31.1%
Transfers of Direct Costs - Interfund		5750	(204,782.00)	(204,782.00)	(16,500.00)	(204,782.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,690,095.00	4,690,095.00	1,329,873.00	5,010,991.00	(320,896.00)	-6.8%
Communications		5900	351,547.00	351,547.00	68,400.36	351,547.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,894,024.00	9,894,024.00	3,848,227.66	10,120,649.00	(226,625.00)	-2.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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						
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						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	35,289.00	35,289.00	8,387.09	35,289.00	0.00	0.0%
Other Debt Service - Principal		7439	334,189.00	334,189.00	55,909.36	334,189.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			369,478.00	369,478.00	64,296.45	369,478.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,107,690.00)	(2,107,690.00)	0.00	(2,229,027.00)	121,337.00	-5.8%
Transfers of Indirect Costs - Interfund		7350	(635,296.00)	(635,296.00)	0.00	(652,308.00)	17,012.00	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,742,986.00)	(2,742,986.00)	0.00	(2,881,335.00)	138,349.00	-5.0%
TOTAL, EXPENDITURES			84,078,477.00	84,078,477.00	25,715,880.24	85,937,055.00	(1,858,578.00)	-2.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,725,000.00	9,725,000.00	0.00	8,725,000.00	(1,000,000.00)	-10.3%
(a) TOTAL, INTERFUND TRANSFERS IN			9,725,000.00	9,725,000.00	0.00	8,725,000.00	(1,000,000.00)	-10.3%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(27,037,354.00)	(27,037,354.00)	0.00	(27,448,883.00)	(411,529.00)	1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,037,354.00)	(27,037,354.00)	0.00	(27,448,883.00)	(411,529.00)	1.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,312,354.00)	(17,312,354.00)	0.00	(18,723,883.00)	(1,411,529.00)	8.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,484,438.00	5,484,438.00	35,112.66	5,510,918.00	26,480.00	0.5%
2) Federal Revenue		8100-8299	3,287,403.00	3,287,403.00	1,303,574.45	4,424,482.00	1,137,079.00	34.6%
3) Other State Revenue		8300-8599	14,161,310.00	14,161,310.00	3,067,680.74	14,382,835.00	221,525.00	1.6%
4) Other Local Revenue		8600-8799	5,920,734.00	5,920,734.00	3,337,659.08	8,614,415.00	2,693,681.00	45.5%
5) TOTAL, REVENUES			28,853,885.00	28,853,885.00	7,744,026.93	32,932,650.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,957,023.00	12,957,023.00	3,825,032.22	13,308,375.00	(351,352.00)	-2.7%
2) Classified Salaries		2000-2999	12,083,746.00	12,083,746.00	3,378,246.24	13,011,829.00	(928,083.00)	-7.7%
3) Employee Benefits		3000-3999	15,045,635.00	15,045,635.00	2,788,512.23	15,064,985.00	(19,350.00)	-0.1%
4) Books and Supplies		4000-4999	1,854,975.00	1,854,975.00	481,802.44	2,410,997.00	(556,022.00)	-30.0%
5) Services and Other Operating Expenditures		5000-5999	15,263,893.00	15,263,893.00	3,666,685.21	19,256,084.00	(3,992,191.00)	-26.2%
6) Capital Outlay		6000-6999	0.00	0.00	115,422.59	115,423.00	(115,423.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,107,690.00	2,107,690.00	0.00	2,229,027.00	(121,337.00)	-5.8%
9) TOTAL, EXPENDITURES			59,362,962.00	59,362,962.00	14,255,700.93	65,446,720.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,509,077.00)	(30,509,077.00)	(6,511,674.00)	(32,514,070.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	27,037,354.00	27,037,354.00	0.00	27,448,883.00	411,529.00	1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,037,354.00	27,037,354.00	0.00	27,448,883.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,471,723.00)	(3,471,723.00)	(6,511,674.00)	(5,065,187.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,340,477.91	15,340,477.91		15,340,477.91	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)			15,340,477.91	15,340,477.91		15,340,477.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,340,477.91	15,340,477.91		15,340,477.91		
2) Ending Balance, June 30 (E + F1e)			11,868,754.91	11,868,754.91		10,275,290.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	12,017,046.78	12,017,046.78		10,275,290.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(148,291.87)	(148,291.87)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,484,438.00	5,484,438.00	35,112.66	5,510,918.00	26,480.00	0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,484,438.00	5,484,438.00	35,112.66	5,510,918.00	26,480.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,584,533.00	1,584,533.00	0.00	1,584,983.00	450.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	138,192.00	138,192.00	539.61	139,418.00	1,226.00	0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	18,102.67	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	965,155.00	965,155.00	495,991.00	1,572,559.00	607,404.00	62.9%
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	187,447.00	187,447.00	162,098.00	290,139.00	102,692.00	54.8%
Title III, Immigrant Student Program	4201	8290	58,104.00	58,104.00	3,201.29	72,580.00	14,476.00	24.9%
Title III, English Learner Program	4203	8290	267,764.00	267,764.00	171,302.00	298,940.00	31,176.00	11.6%
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	86,208.00	86,208.00	113,302.00	416,832.00	330,624.00	383.5%
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	339,037.88	49,031.00	49,031.00	New
TOTAL, FEDERAL REVENUE			3,287,403.00	3,287,403.00	1,303,574.45	4,424,482.00	1,137,079.00	34.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	442,977.00	442,977.00	24,488.07	504,502.00	61,525.00	13.9%
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	1,601,665.00	1,601,665.00	560,582.75	1,601,665.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,116,668.00	12,116,668.00	2,482,609.92	12,276,668.00	160,000.00	1.3%
TOTAL, OTHER STATE REVENUE			14,161,310.00	14,161,310.00	3,067,680.74	14,382,835.00	221,525.00	1.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,619,544.00	1,619,544.00	0.00	1,614,131.00	(5,413.00)	-0.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,301,190.00	4,301,190.00	3,337,659.08	7,000,284.00	2,699,094.00	62.8%
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								

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)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,920,734.00	5,920,734.00	3,337,659.08	8,614,415.00	2,693,681.00	45.5%
TOTAL, REVENUES			28,853,885.00	28,853,885.00	7,744,026.93	32,932,650.00	4,078,765.00	14.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,374,806.00	10,374,806.00	3,051,940.96	10,664,952.00	(290,146.00)	-2.8%
Certificated Pupil Support Salaries		1200	651,180.00	651,180.00	190,419.58	652,213.00	(1,033.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,255,605.00	1,255,605.00	427,613.83	1,387,758.00	(132,153.00)	-10.5%
Other Certificated Salaries		1900	675,432.00	675,432.00	155,057.85	603,452.00	71,980.00	10.7%
TOTAL, CERTIFICATED SALARIES			12,957,023.00	12,957,023.00	3,825,032.22	13,308,375.00	(351,352.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,797,791.00	5,797,791.00	1,464,226.39	5,896,520.00	(98,729.00)	-1.7%
Classified Support Salaries		2200	3,228,763.00	3,228,763.00	773,833.32	3,274,327.00	(45,564.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	2,208,298.00	2,208,298.00	851,719.52	2,779,791.00	(571,493.00)	-25.9%
Clerical, Technical and Office Salaries		2400	837,269.00	837,269.00	281,974.90	1,048,250.00	(210,981.00)	-25.2%
Other Classified Salaries		2900	11,625.00	11,625.00	6,492.11	12,941.00	(1,316.00)	-11.3%
TOTAL, CLASSIFIED SALARIES			12,083,746.00	12,083,746.00	3,378,246.24	13,011,829.00	(928,083.00)	-7.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,317,020.00	6,317,020.00	588,551.70	6,295,300.00	21,720.00	0.3%
PERS		3201-3202	3,388,647.00	3,388,647.00	904,495.98	3,577,976.00	(189,329.00)	-5.6%
OASDI/Medicare/Alternative		3301-3302	1,127,499.00	1,127,499.00	309,193.86	1,193,857.00	(66,358.00)	-5.9%
Health and Welfare Benefits		3401-3402	3,410,678.00	3,410,678.00	721,424.49	3,255,163.00	155,515.00	4.6%
Unemployment Insurance		3501-3502	12,609.00	12,609.00	3,584.82	13,365.00	(756.00)	-6.0%
Workers' Compensation		3601-3602	683,721.00	683,721.00	194,247.41	714,324.00	(30,603.00)	-4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	105,461.00	105,461.00	67,013.97	15,000.00	90,461.00	85.8%
TOTAL, EMPLOYEE BENEFITS			15,045,635.00	15,045,635.00	2,788,512.23	15,064,985.00	(19,350.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	384,711.00	384,711.00	194,169.09	384,711.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	4,493.00	(4,493.00)	New
Materials and Supplies		4300	1,430,330.00	1,430,330.00	254,990.91	1,989,859.00	(559,529.00)	-39.1%
Noncapitalized Equipment		4400	39,934.00	39,934.00	32,642.44	31,934.00	8,000.00	20.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,854,975.00	1,854,975.00	481,802.44	2,410,997.00	(556,022.00)	-30.0%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,363,915.00	9,363,915.00	940,426.10	9,009,682.00	354,233.00	3.8%
Travel and Conferences		5200	21,609.00	21,609.00	32,783.83	34,013.00	(12,404.00)	-57.4%
Dues and Memberships		5300	0.00	0.00	580.00	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	4,547.30	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	325,681.00	325,681.00	234,425.41	329,664.00	(3,983.00)	-1.2%
Transfers of Direct Costs		5710	149,630.00	149,630.00	30,265.00	196,180.00	(46,550.00)	-31.1%
Transfers of Direct Costs - Interfund		5750	62,782.00	62,782.00	1,266.00	202,782.00	(140,000.00)	-223.0%
Professional/Consulting Services and Operating Expenditures		5800	5,338,676.00	5,338,676.00	2,421,718.54	9,482,163.00	(4,143,487.00)	-77.6%
Communications		5900	1,600.00	1,600.00	673.03	1,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,263,893.00	15,263,893.00	3,666,685.21	19,256,084.00	(3,992,191.00)	-26.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	115,422.59	115,423.00	(115,423.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	115,422.59	115,423.00	(115,423.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	50,000.00	50,000.00	0.00	50,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,107,690.00	2,107,690.00	0.00	2,229,027.00	(121,337.00)	-5.8%
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			2,107,690.00	2,107,690.00	0.00	2,229,027.00	(121,337.00)	-5.8%
TOTAL, EXPENDITURES			59,362,962.00	59,362,962.00	14,255,700.93	65,446,720.00	(6,083,758.00)	-10.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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 Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	27,037,354.00	27,037,354.00	0.00	27,448,883.00	411,529.00	1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			27,037,354.00	27,037,354.00	0.00	27,448,883.00	411,529.00	1.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			27,037,354.00	27,037,354.00	0.00	27,448,883.00	(411,529.00)	-1.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	98,908,439.00	98,908,439.00	3,356,635.30	98,260,258.00	(648,181.00)	-0.7%
2) Federal Revenue		8100-8299	3,387,403.00	3,387,403.00	1,383,198.38	4,524,482.00	1,137,079.00	33.6%
3) Other State Revenue		8300-8599	16,528,778.00	16,528,778.00	3,845,066.12	17,372,918.00	844,140.00	5.1%
4) Other Local Revenue		8600-8799	10,165,439.00	10,165,439.00	4,404,881.45	13,100,473.00	2,935,034.00	28.9%
5) TOTAL, REVENUES			128,990,059.00	128,990,059.00	12,989,781.25	133,258,131.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,034,842.00	53,034,842.00	14,510,264.29	53,373,112.00	(338,270.00)	-0.6%
2) Classified Salaries		2000-2999	25,727,067.00	25,727,067.00	8,011,605.81	27,594,280.00	(1,867,213.00)	-7.3%
3) Employee Benefits		3000-3999	36,687,522.00	36,687,522.00	8,969,832.71	37,292,213.00	(604,691.00)	-1.6%
4) Books and Supplies		4000-4999	3,049,909.00	3,049,909.00	785,246.45	3,864,844.00	(814,935.00)	-26.7%
5) Services and Other Operating Expenditures		5000-5999	25,157,917.00	25,157,917.00	7,514,912.87	29,376,733.00	(4,218,816.00)	-16.8%
6) Capital Outlay		6000-6999	0.00	0.00	115,422.59	115,423.00	(115,423.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	419,478.00	419,478.00	64,296.45	419,478.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(635,296.00)	(635,296.00)	0.00	(652,308.00)	17,012.00	-2.7%
9) TOTAL, EXPENDITURES			143,441,439.00	143,441,439.00	39,971,581.17	151,383,775.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,451,380.00)	(14,451,380.00)	(26,981,799.92)	(18,125,644.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	9,725,000.00	9,725,000.00	0.00	8,725,000.00	(1,000,000.00)	-10.3%
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			9,725,000.00	9,725,000.00	0.00	8,725,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,726,380.00)	(4,726,380.00)	(26,981,799.92)	(9,400,644.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,361,257.03	25,361,257.03		25,361,257.03	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)			25,361,257.03	25,361,257.03		25,361,257.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,361,257.03	25,361,257.03		25,361,257.03		
2) Ending Balance, June 30 (E + F1e)			20,634,877.03	20,634,877.03		15,960,613.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	5,000.00	5,000.00		5,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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) Restricted		9740	12,017,046.78	12,017,046.78		10,275,290.91		
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	100,476.46	100,476.46		1,063,808.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,303,243.17	4,303,243.17		4,541,513.25		
Unassigned/Unappropriated Amount		9790	4,134,110.62	4,134,110.62		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,863,513.00	12,863,513.00	3,742,428.00	12,863,512.00	(1.00)	0.0%
Education Protection Account State Aid - Current Year		8012	1,192,598.00	1,192,598.00	313,556.00	1,197,940.00	5,342.00	0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	252,345.00	252,345.00	0.00	234,038.00	(18,307.00)	-7.3%
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	80,522,333.00	80,522,333.00	273.37	79,802,975.00	(719,358.00)	-0.9%
Unsecured Roll Taxes		8042	1,972,350.00	1,972,350.00	2,183,479.29	2,189,603.00	217,253.00	11.0%
Prior Years' Taxes		8043	115,289.00	115,289.00	(28,638.02)	(28,638.00)	(143,927.00)	-124.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,124,247.00	8,124,247.00	0.00	7,565,170.00	(559,077.00)	-6.9%
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			105,042,675.00	105,042,675.00	6,211,098.64	103,824,600.00	(1,218,075.00)	-1.2%
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	(11,618,674.00)	(11,618,674.00)	(2,889,576.00)	(11,075,260.00)	543,414.00	-4.7%
Property Taxes Transfers		8097	5,484,438.00	5,484,438.00	35,112.66	5,510,918.00	26,480.00	0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			98,908,439.00	98,908,439.00	3,356,635.30	98,260,258.00	(648,181.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,584,533.00	1,584,533.00	0.00	1,584,983.00	450.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	138,192.00	138,192.00	539.61	139,418.00	1,226.00	0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	18,102.67	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	965,155.00	965,155.00	495,991.00	1,572,559.00	607,404.00	62.9%
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	187,447.00	187,447.00	162,098.00	290,139.00	102,692.00	54.8%
Title III, Immigrant Student Program	4201	8290	58,104.00	58,104.00	3,201.29	72,580.00	14,476.00	24.9%
Title III, English Learner Program	4203	8290	267,764.00	267,764.00	171,302.00	298,940.00	31,176.00	11.6%
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	86,208.00	86,208.00	113,302.00	416,832.00	330,624.00	383.5%
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	100,000.00	100,000.00	418,661.81	149,031.00	49,031.00	49.0%
TOTAL, FEDERAL REVENUE			3,387,403.00	3,387,403.00	1,383,198.38	4,524,482.00	1,137,079.00	33.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	226,618.00	226,618.00	0.00	226,618.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,531,963.00	1,531,963.00	28,521.45	1,679,623.00	147,660.00	9.6%
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	1,601,665.00	1,601,665.00	560,582.75	1,601,665.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,168,532.00	13,168,532.00	3,255,961.92	13,865,012.00	696,480.00	5.3%
TOTAL, OTHER STATE REVENUE			16,528,778.00	16,528,778.00	3,845,066.12	17,372,918.00	844,140.00	5.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,619,544.00	1,619,544.00	0.00	1,614,131.00	(5,413.00)	-0.3%
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	3,161,933.00	3,161,933.00	666,016.14	3,205,821.00	43,888.00	1.4%
Interest		8660	300,000.00	300,000.00	133,165.57	400,000.00	100,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	5,083,962.00	5,083,962.00	3,605,699.74	7,880,521.00	2,796,559.00	55.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,165,439.00	10,165,439.00	4,404,881.45	13,100,473.00	2,935,034.00	28.9%
TOTAL, REVENUES			128,990,059.00	128,990,059.00	12,989,781.25	133,258,131.00	4,268,072.00	3.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,889,350.00	40,889,350.00	10,982,967.06	40,877,537.00	11,813.00	0.0%
Certificated Pupil Support Salaries		1200	3,693,312.00	3,693,312.00	1,014,725.38	3,846,838.00	(153,526.00)	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,768,404.00	6,768,404.00	2,073,861.05	6,957,222.00	(188,818.00)	-2.8%
Other Certificated Salaries		1900	1,683,776.00	1,683,776.00	438,710.80	1,691,515.00	(7,739.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			53,034,842.00	53,034,842.00	14,510,264.29	53,373,112.00	(338,270.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,598,984.00	6,598,984.00	1,684,647.94	6,747,232.00	(148,248.00)	-2.2%
Classified Support Salaries		2200	8,204,219.00	8,204,219.00	2,788,972.05	8,786,724.00	(582,505.00)	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	5,488,366.00	5,488,366.00	1,905,132.28	6,111,821.00	(623,455.00)	-11.4%
Clerical, Technical and Office Salaries		2400	4,848,314.00	4,848,314.00	1,490,046.66	5,350,086.00	(501,772.00)	-10.3%
Other Classified Salaries		2900	587,184.00	587,184.00	142,806.88	598,417.00	(11,233.00)	-1.9%
TOTAL, CLASSIFIED SALARIES			25,727,067.00	25,727,067.00	8,011,605.81	27,594,280.00	(1,867,213.00)	-7.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,461,975.00	13,461,975.00	2,463,885.41	13,284,667.00	177,308.00	1.3%
PERS		3201-3202	7,166,047.00	7,166,047.00	2,101,123.94	7,614,770.00	(448,723.00)	-6.3%
OASDI/Medicare/Alternative		3301-3302	2,859,147.00	2,859,147.00	821,918.00	3,010,641.00	(151,494.00)	-5.3%
Health and Welfare Benefits		3401-3402	9,501,568.00	9,501,568.00	2,405,477.77	9,982,142.00	(480,574.00)	-5.1%
Unemployment Insurance		3501-3502	39,473.00	39,473.00	11,177.82	40,705.00	(1,232.00)	-3.1%
Workers' Compensation		3601-3602	2,139,269.00	2,139,269.00	605,730.34	2,192,288.00	(53,019.00)	-2.5%
OPEB, Allocated		3701-3702	1,073,000.00	1,073,000.00	409,221.61	1,073,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	447,043.00	447,043.00	151,297.82	94,000.00	353,043.00	79.0%
TOTAL, EMPLOYEE BENEFITS			36,687,522.00	36,687,522.00	8,969,832.71	37,292,213.00	(604,691.00)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	477,089.00	477,089.00	194,169.09	477,089.00	0.00	0.0%
Books and Other Reference Materials		4200	41,762.00	41,762.00	50.65	57,002.00	(15,240.00)	-36.5%
Materials and Supplies		4300	2,465,919.00	2,465,919.00	521,882.90	3,273,614.00	(807,695.00)	-32.8%
Noncapitalized Equipment		4400	65,139.00	65,139.00	69,143.81	57,139.00	8,000.00	12.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,049,909.00	3,049,909.00	785,246.45	3,864,844.00	(814,935.00)	-26.7%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,455,115.00	9,455,115.00	940,426.10	9,009,682.00	445,433.00	4.7%
Travel and Conferences		5200	66,008.00	66,008.00	47,349.58	82,012.00	(16,004.00)	-24.2%
Dues and Memberships		5300	20,100.00	20,100.00	780.00	19,600.00	500.00	2.5%
Insurance		5400-5450	1,357,428.00	1,357,428.00	1,358,020.02	1,358,020.00	(592.00)	0.0%
Operations and Housekeeping Services		5500	3,145,657.00	3,145,657.00	905,348.87	3,243,488.00	(97,831.00)	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	873,691.00	873,691.00	457,557.37	819,630.00	54,061.00	6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(142,000.00)	(142,000.00)	(15,234.00)	(2,000.00)	(140,000.00)	98.6%
Professional/Consulting Services and Operating Expenditures		5800	10,028,771.00	10,028,771.00	3,751,591.54	14,493,154.00	(4,464,383.00)	-44.5%
Communications		5900	353,147.00	353,147.00	69,073.39	353,147.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,157,917.00	25,157,917.00	7,514,912.87	29,376,733.00	(4,218,816.00)	-16.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	115,422.59	115,423.00	(115,423.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	115,422.59	115,423.00	(115,423.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	50,000.00	50,000.00	0.00	50,000.00	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%

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)
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	35,289.00	35,289.00	8,387.09	35,289.00	0.00	0.0%
Other Debt Service - Principal		7439	334,189.00	334,189.00	55,909.36	334,189.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			419,478.00	419,478.00	64,296.45	419,478.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(635,296.00)	(635,296.00)	0.00	(652,308.00)	17,012.00	-2.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(635,296.00)	(635,296.00)	0.00	(652,308.00)	17,012.00	-2.7%
TOTAL, EXPENDITURES			143,441,439.00	143,441,439.00	39,971,581.17	151,383,775.00	(7,942,336.00)	-5.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,725,000.00	9,725,000.00	0.00	8,725,000.00	(1,000,000.00)	-10.3%
(a) TOTAL, INTERFUND TRANSFERS IN			9,725,000.00	9,725,000.00	0.00	8,725,000.00	(1,000,000.00)	-10.3%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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 Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,725,000.00	9,725,000.00	0.00	8,725,000.00	1,000,000.00	10.3%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	719,754.48
6266	Educator Effectiveness, FY 2021-22	4,643.13
6300	Lottery: Instructional Materials	321,976.41
6332	CA Community Schools Partnership Act - Implementation Grant	448,282.30
6500	Special Education	.64
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,819,844.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	21,709.81
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,231,093.00
7085	Learning Communities for School Success Program	.03
7311	Classified School Employee Professional Development Block Grant	11,020.16
7388	SB 117 COVID-19 LEA Response Funds	124,598.00
7435	Learning Recovery Emergency Block Grant	182,461.59
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,889,909.46
9010	Other Restricted Local	499,997.10
Total, Restricted Balance		10,275,290.91

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	191,712.53	191,712.53		191,712.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,712.53	191,712.53		191,712.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,712.53	191,712.53		191,712.53		
2) Ending Balance, June 30 (E + F1e)			191,712.53	191,712.53		191,712.53		
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		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	191,712.53
Total, Restricted Balance		191,712.53

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,747,614.00	6,747,614.00	4,260,090.93	7,134,095.00	386,481.00	5.7%
4) Other Local Revenue		8600-8799	271,201.00	271,201.00	138,098.22	293,845.00	22,644.00	8.3%
5) TOTAL, REVENUES			7,018,815.00	7,018,815.00	4,398,189.15	7,427,940.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,990,029.00	1,990,029.00	617,834.59	2,079,309.00	(89,280.00)	-4.5%
2) Classified Salaries		2000-2999	2,080,502.00	2,080,502.00	643,363.77	2,296,780.00	(216,278.00)	-10.4%
3) Employee Benefits		3000-3999	2,052,291.00	2,052,291.00	549,870.37	2,281,463.00	(229,172.00)	-11.2%
4) Books and Supplies		4000-4999	178,430.00	178,430.00	26,332.64	204,794.00	(26,364.00)	-14.8%
5) Services and Other Operating Expenditures		5000-5999	316,275.00	316,275.00	71,803.05	142,275.00	174,000.00	55.0%
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	401,288.00	401,288.00	0.00	423,319.00	(22,031.00)	-5.5%
9) TOTAL, EXPENDITURES			7,018,815.00	7,018,815.00	1,909,204.42	7,427,940.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,488,984.73	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,488,984.73	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,918,540.14	1,918,540.14		1,918,540.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,918,540.14	1,918,540.14		1,918,540.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,918,540.14	1,918,540.14		1,918,540.14		
2) Ending Balance, June 30 (E + F1e)			1,918,540.14	1,918,540.14		1,918,540.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,756,586.61	1,756,586.61		1,756,586.61		
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	161,953.53	161,953.53		161,953.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	6,605,545.00	6,605,545.00	4,077,575.93	6,992,026.00	386,481.00	5.9%
All Other State Revenue	All Other	8590	142,069.00	142,069.00	182,515.00	142,069.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,747,614.00	6,747,614.00	4,260,090.93	7,134,095.00	386,481.00	5.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	61,124.10	120,000.00	116,000.00	2,900.0%
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	140,000.00	140,000.00	37,870.80	20,000.00	(120,000.00)	-85.7%
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	127,201.00	127,201.00	39,103.32	153,845.00	26,644.00	20.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			271,201.00	271,201.00	138,098.22	293,845.00	22,644.00	8.3%
TOTAL, REVENUES			7,018,815.00	7,018,815.00	4,398,189.15	7,427,940.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,801,415.00	1,801,415.00	554,963.23	1,890,695.00	(89,280.00)	-5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	188,614.00	188,614.00	62,871.36	188,614.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,990,029.00	1,990,029.00	617,834.59	2,079,309.00	(89,280.00)	-4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,729,142.00	1,729,142.00	514,775.53	1,916,721.00	(187,579.00)	-10.8%
Classified Support Salaries		2200	0.00	0.00	339.20	8.00	(8.00)	New
Classified Supervisors' and Administrators' Salaries		2300	102,842.00	102,842.00	36,916.36	110,747.00	(7,905.00)	-7.7%
Clerical, Technical and Office Salaries		2400	248,518.00	248,518.00	91,332.68	269,304.00	(20,786.00)	-8.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,080,502.00	2,080,502.00	643,363.77	2,296,780.00	(216,278.00)	-10.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	447,498.00	447,498.00	95,584.59	486,668.00	(39,170.00)	-8.8%
PERS		3201-3202	668,521.00	668,521.00	195,101.66	693,048.00	(24,527.00)	-3.7%
OASDI/Medicare/Alternative		3301-3302	212,252.00	212,252.00	64,235.15	222,911.00	(10,659.00)	-5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	611,681.00	611,681.00	159,220.33	758,066.00	(146,385.00)	-23.9%
Unemployment Insurance		3501-3502	2,036.00	2,036.00	617.61	2,187.00	(151.00)	-7.4%
Workers' Compensation		3601-3602	110,303.00	110,303.00	33,474.68	118,583.00	(8,280.00)	-7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	1,636.35	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,052,291.00	2,052,291.00	549,870.37	2,281,463.00	(229,172.00)	-11.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	156,441.00	156,441.00	22,131.45	182,805.00	(26,364.00)	-16.9%
Noncapitalized Equipment		4400	21,989.00	21,989.00	4,201.19	21,989.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			178,430.00	178,430.00	26,332.64	204,794.00	(26,364.00)	-14.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	34,000.00	34,000.00	0.00	0.00	34,000.00	100.0%
Travel and Conferences		5200	200.00	200.00	117.35	200.00	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	58,629.00	58,629.00	11,000.01	58,629.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,578.00	20,578.00	1,936.16	20,578.00	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	67,000.00	67,000.00	16,500.00	(73,000.00)	140,000.00	209.0%
Professional/Consulting Services and								
Operating Expenditures		5800	135,768.00	135,768.00	42,200.15	135,768.00	0.00	0.0%
Communications		5900	100.00	100.00	49.38	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,275.00	316,275.00	71,803.05	142,275.00	174,000.00	55.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	401,288.00	401,288.00	0.00	423,319.00	(22,031.00)	-5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			401,288.00	401,288.00	0.00	423,319.00	(22,031.00)	-5.5%
TOTAL, EXPENDITURES			7,018,815.00	7,018,815.00	1,909,204.42	7,427,940.00		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	109,700.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	112,799.10
5066	Early Education: ARP California State Preschool Program - Rate Supplements	94,706.00
6130	Early Education: Center-Based Reserve Account	114,285.03
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	23,099.74
7810	Other Restricted State	1,191,140.00
9010	Other Restricted Local	110,856.74
Total, Restricted Balance		1,756,586.61

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,696,889.00	2,696,889.00	369,393.13	2,741,074.00	44,185.00	1.6%
3) Other State Revenue		8300-8599	2,114,938.00	2,114,938.00	264,756.19	2,114,938.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,973.00	50,973.00	44,838.82	165,973.00	115,000.00	225.6%
5) TOTAL, REVENUES			4,862,800.00	4,862,800.00	678,988.14	5,021,985.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,132,919.00	2,132,919.00	697,715.94	2,338,221.00	(205,302.00)	-9.6%
3) Employee Benefits		3000-3999	1,527,613.00	1,527,613.00	336,030.09	1,237,812.00	289,801.00	19.0%
4) Books and Supplies		4000-4999	2,172,800.00	2,172,800.00	882,142.24	3,716,985.00	(1,544,185.00)	-71.1%
5) Services and Other Operating Expenditures		5000-5999	204,000.00	204,000.00	27,018.94	204,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	234,008.00	234,008.00	0.00	228,989.00	5,019.00	2.1%
9) TOTAL, EXPENDITURES			6,371,340.00	6,371,340.00	1,942,907.21	7,826,007.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,508,540.00)	(1,508,540.00)	(1,263,919.07)	(2,804,022.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,508,540.00)	(1,508,540.00)	(1,263,919.07)	(2,804,022.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,521,168.85	4,521,168.85		4,521,168.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,521,168.85	4,521,168.85		4,521,168.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,521,168.85	4,521,168.85		4,521,168.85		
2) Ending Balance, June 30 (E + F1e)			3,012,628.85	3,012,628.85		1,717,146.85		
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	3,049,513.93	3,049,513.93		1,754,031.93		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(36,885.08)	(36,885.08)		(36,885.08)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,393,826.00	1,393,826.00	196,951.63	1,438,011.00	44,185.00	3.2%
Donated Food Commodities		8221	1,300,000.00	1,300,000.00	172,441.50	1,300,000.00	0.00	0.0%
All Other Federal Revenue		8290	3,063.00	3,063.00	0.00	3,063.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,696,889.00	2,696,889.00	369,393.13	2,741,074.00	44,185.00	1.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,114,938.00	2,114,938.00	264,756.19	2,114,938.00	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			2,114,938.00	2,114,938.00	264,756.19	2,114,938.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	30,000.00	1,587.50	30,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	43,024.82	135,000.00	115,000.00	575.0%
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	973.00	973.00	226.50	973.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,973.00	50,973.00	44,838.82	165,973.00	115,000.00	225.6%
TOTAL, REVENUES			4,862,800.00	4,862,800.00	678,988.14	5,021,985.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,801,056.00	1,801,056.00	619,474.09	1,979,711.00	(178,655.00)	-9.9%
Classified Supervisors' and Administrators' Salaries		2300	256,617.00	256,617.00	54,287.36	279,238.00	(22,621.00)	-8.8%
Clerical, Technical and Office Salaries		2400	75,246.00	75,246.00	23,954.49	79,272.00	(4,026.00)	-5.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,132,919.00	2,132,919.00	697,715.94	2,338,221.00	(205,302.00)	-9.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	576,955.00	576,955.00	180,997.76	632,071.00	(55,116.00)	-9.6%
OASDI/Medicare/Alternative		3301-3302	163,168.00	163,168.00	53,603.97	178,874.00	(15,706.00)	-9.6%
Health and Welfare Benefits		3401-3402	728,625.00	728,625.00	74,845.21	362,337.00	366,288.00	50.3%
Unemployment Insurance		3501-3502	1,067.00	1,067.00	350.42	1,169.00	(102.00)	-9.6%
Workers' Compensation		3601-3602	57,798.00	57,798.00	18,987.73	63,361.00	(5,563.00)	-9.6%
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	7,245.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,527,613.00	1,527,613.00	336,030.09	1,237,812.00	289,801.00	19.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	268,974.00	268,974.00	95,735.49	313,159.00	(44,185.00)	-16.4%
Noncapitalized Equipment		4400	25,000.00	25,000.00	2,531.03	25,000.00	0.00	0.0%
Food		4700	1,878,826.00	1,878,826.00	783,875.72	3,378,826.00	(1,500,000.00)	-79.8%
TOTAL, BOOKS AND SUPPLIES			2,172,800.00	2,172,800.00	882,142.24	3,716,985.00	(1,544,185.00)	-71.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	11,000.00	44.69	11,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	18,711.65	40,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,000.00	75,000.00	(1,266.00)	75,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	9,480.35	75,000.00	0.00	0.0%
Communications		5900	3,000.00	3,000.00	48.25	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,000.00	204,000.00	27,018.94	204,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	234,008.00	234,008.00	0.00	228,989.00	5,019.00	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			234,008.00	234,008.00	0.00	228,989.00	5,019.00	2.1%
TOTAL, EXPENDITURES			6,371,340.00	6,371,340.00	1,942,907.21	7,826,007.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

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

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,271,192.15
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	266,929.26
7033	Child Nutrition: School Food Best Practices Apportionment	214,937.53
9010	Other Restricted Local	972.99
Total, Restricted Balance		1,754,031.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	(197.26)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(197.26)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	88,783.00	88,783.00	29,745.64	98,396.00	(9,613.00)	-10.8%
3) Employee Benefits		3000-3999	48,758.00	48,758.00	13,519.95	40,693.00	8,065.00	16.5%
4) Books and Supplies		4000-4999	15,539.00	15,539.00	2,999.99	15,539.00	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			153,080.00	153,080.00	46,265.58	154,628.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,080.00)	(153,080.00)	(46,462.84)	(154,628.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	153,080.00	153,080.00	0.00	154,628.00	1,548.00	1.0%
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			153,080.00	153,080.00	0.00	154,628.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(46,462.84)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13.99	13.99		13.99	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)			13.99	13.99		13.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.99	13.99		13.99		
2) Ending Balance, June 30 (E + F1e)			13.99	13.99		13.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13.99	13.99		13.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(197.26)	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	(197.26)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(197.26)	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	88,783.00	88,783.00	29,745.64	98,396.00	(9,613.00)	-10.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			88,783.00	88,783.00	29,745.64	98,396.00	(9,613.00)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,016.00	24,016.00	8,046.21	26,616.00	(2,600.00)	-10.8%
OASDI/Medicare/Alternative		3301-3302	6,792.00	6,792.00	2,226.05	7,528.00	(736.00)	-10.8%
Health and Welfare Benefits		3401-3402	15,500.00	15,500.00	444.60	1,334.00	14,166.00	91.4%
Unemployment Insurance		3501-3502	44.00	44.00	14.56	49.00	(5.00)	-11.4%
Workers' Compensation		3601-3602	2,406.00	2,406.00	788.53	2,666.00	(260.00)	-10.8%
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	2,000.00	2,500.00	(2,500.00)	New
TOTAL, EMPLOYEE BENEFITS			48,758.00	48,758.00	13,519.95	40,693.00	8,065.00	16.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,539.00	15,539.00	2,999.99	15,539.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,539.00	15,539.00	2,999.99	15,539.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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								

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)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			153,080.00	153,080.00	46,265.58	154,628.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	153,080.00	153,080.00	0.00	154,628.00	1,548.00	1.0%
(a) TOTAL, INTERFUND TRANSFERS IN			153,080.00	153,080.00	0.00	154,628.00	1,548.00	1.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			153,080.00	153,080.00	0.00	154,628.00		
(a - b + c - d + e)			153,080.00	153,080.00	0.00	154,628.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,710,000.00	3,710,000.00	904,492.51	3,740,000.00	30,000.00	0.8%
5) TOTAL, REVENUES			3,710,000.00	3,710,000.00	904,492.51	3,740,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	251,768.00	251,768.00	17,930.00	257,165.00	(5,397.00)	-2.1%
3) Employee Benefits		3000-3999	127,126.00	127,126.00	7,055.34	113,002.00	14,124.00	11.1%
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	133,855.00	133,855.00	3,201.00	146,377.00	(12,522.00)	-9.4%
6) Capital Outlay		6000-6999	3,582,220.00	3,582,220.00	1,186,083.24	3,855,865.00	(273,645.00)	-7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,094,969.00	4,094,969.00	1,214,269.58	4,372,409.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(384,969.00)	(384,969.00)	(309,777.07)	(632,409.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(384,969.00)	(384,969.00)	(309,777.07)	(632,409.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	92,265,577.99	92,265,577.99		92,265,577.99	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)			92,265,577.99	92,265,577.99		92,265,577.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,265,577.99	92,265,577.99		92,265,577.99		
2) Ending Balance, June 30 (E + F1e)			91,880,608.99	91,880,608.99		91,633,168.99		
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								
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	91,880,608.99	91,880,608.99		91,633,168.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,710,000.00	3,710,000.00	904,492.51	3,740,000.00	30,000.00	0.8%
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			3,710,000.00	3,710,000.00	904,492.51	3,740,000.00	30,000.00	0.8%
TOTAL, REVENUES			3,710,000.00	3,710,000.00	904,492.51	3,740,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	201,049.00	201,049.00	0.00	201,049.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	50,719.00	50,719.00	17,930.00	56,116.00	(5,397.00)	-10.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			251,768.00	251,768.00	17,930.00	257,165.00	(5,397.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	68,103.00	68,103.00	4,850.08	69,563.00	(1,460.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	19,261.00	19,261.00	1,293.89	19,673.00	(412.00)	-2.1%
Health and Welfare Benefits		3401-3402	32,814.00	32,814.00	444.60	16,668.00	16,146.00	49.2%
Unemployment Insurance		3501-3502	126.00	126.00	8.45	129.00	(3.00)	-2.4%

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)
Workers' Compensation		3601-3602	6,822.00	6,822.00	458.32	6,969.00	(147.00)	-2.2%
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			127,126.00	127,126.00	7,055.34	113,002.00	14,124.00	11.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	133,855.00	133,855.00	3,201.00	146,377.00	(12,522.00)	-9.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,855.00	133,855.00	3,201.00	146,377.00	(12,522.00)	-9.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,582,220.00	3,582,220.00	1,186,083.24	3,855,865.00	(273,645.00)	-7.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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			3,582,220.00	3,582,220.00	1,186,083.24	3,855,865.00	(273,645.00)	-7.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,094,969.00	4,094,969.00	1,214,269.58	4,372,409.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,035,044.00	4,035,044.00	653,333.32	5,325,000.00	1,289,956.00	32.0%
5) TOTAL, REVENUES			4,035,044.00	4,035,044.00	653,333.32	5,325,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,460.00	41,460.00	8,304.00	24,912.00	16,548.00	39.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,460.00	41,460.00	8,304.00	24,912.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,993,584.00	3,993,584.00	645,029.32	5,300,088.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,878,080.00	9,878,080.00	0.00	8,879,628.00	998,452.00	10.1%
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			(9,878,080.00)	(9,878,080.00)	0.00	(8,879,628.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,884,496.00)	(5,884,496.00)	645,029.32	(3,579,540.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,886,778.20	26,886,778.20		26,886,778.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,886,778.20	26,886,778.20		26,886,778.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,886,778.20	26,886,778.20		26,886,778.20		
2) Ending Balance, June 30 (E + F1e)			21,002,282.20	21,002,282.20		23,307,238.20		
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								
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	(70,731.87)	(70,731.87)		(305,775.87)		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,000,000.00	3,000,000.00	0.00	3,800,000.00	800,000.00	26.7%
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	510,044.00	510,044.00	346,699.03	1,000,000.00	489,956.00	96.1%
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	525,000.00	525,000.00	306,634.29	525,000.00	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			4,035,044.00	4,035,044.00	653,333.32	5,325,000.00	1,289,956.00	32.0%
TOTAL, REVENUES			4,035,044.00	4,035,044.00	653,333.32	5,325,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	3,000.00	0.00	0.00	3,000.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,960.00	30,960.00	8,304.00	24,912.00	6,048.00	19.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,460.00	41,460.00	8,304.00	24,912.00	16,548.00	39.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,460.00	41,460.00	8,304.00	24,912.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	9,878,080.00	9,878,080.00	0.00	8,879,628.00	998,452.00	10.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,878,080.00	9,878,080.00	0.00	8,879,628.00	998,452.00	10.1%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(9,878,080.00)	(9,878,080.00)	0.00	(8,879,628.00)		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	23,613,014.07
Total, Restricted Balance		23,613,014.07

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	227,564.29	800,000.00	700,000.00	700.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	227,564.29	800,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	227,564.29	800,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	227,564.29	800,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,165,144.38	23,165,144.38		23,165,144.38	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)			23,165,144.38	23,165,144.38		23,165,144.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,165,144.38	23,165,144.38		23,165,144.38		
2) Ending Balance, June 30 (E + F1e)			23,265,144.38	23,265,144.38		23,965,144.38		
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								
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	23,265,144.38	23,265,144.38		23,965,144.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	227,564.29	800,000.00	700,000.00	700.0%
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			100,000.00	100,000.00	227,564.29	800,000.00	700,000.00	700.0%
TOTAL, REVENUES			100,000.00	100,000.00	227,564.29	800,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%

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)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	17,869.91	70,000.00	70,000.00	New
5) TOTAL, REVENUES			0.00	0.00	17,869.91	70,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	59,000.00	59,000.00	4,800.00	60,000.00	(1,000.00)	-1.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,000.00	59,000.00	4,800.00	60,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,000.00)	(59,000.00)	13,069.91	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,000.00)	(59,000.00)	13,069.91	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,817,964.26	1,817,964.26		1,817,964.26	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)			1,817,964.26	1,817,964.26		1,817,964.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,817,964.26	1,817,964.26		1,817,964.26		
2) Ending Balance, June 30 (E + F1e)			1,758,964.26	1,758,964.26		1,827,964.26		
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								
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	1,758,964.26	1,758,964.26		1,827,964.26		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	17,869.91	70,000.00	70,000.00	New
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	17,869.91	70,000.00	70,000.00	New
TOTAL, REVENUES			0.00	0.00	17,869.91	70,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	59,000.00	59,000.00	4,800.00	60,000.00	(1,000.00)	-1.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,000.00	59,000.00	4,800.00	60,000.00	(1,000.00)	-1.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,000.00	59,000.00	4,800.00	60,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,962.99	5,962.99	5,989.01	5,989.01	26.02	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,962.99	5,962.99	5,989.01	5,989.01	26.02	0.0%
5. District Funded County Program ADA						
a. County Community Schools			.69	.69	.69	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	.69	.69	.69	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,962.99	5,962.99	5,989.70	5,989.70	26.71	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			20,714,464.83	12,187,486.10	2,920,755.10	(6,920,650.21)	(5,275,285.65)	(13,230,280.60)	25,265,553.33	16,935,100.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		994,654.00	668,011.00	1,537,915.00	855,404.00	233,185.68	532,670.68	233,185.68	233,185.68
Property Taxes	8020-8079			(865.56)	(739.27)	2,156,719.47	3,990,148.75	44,091,802.31	81,913.30	1,094,801.50
Miscellaneous Funds	8080-8099		(821,735.00)	927,289.81	(1,298,537.34)	(1,661,480.81)	(886,020.80)	(886,020.80)	1,593,892.30	(886,020.80)
Federal Revenue	8100-8299		40,158.45	(859,042.37)	248,239.67	1,953,842.63	(73,695.35)	662,553.90	912,163.88	15,984.83
Other State Revenue	8300-8599		300,748.73	462,551.27	1,137,217.53	1,944,548.59	1,229,089.11	2,430,494.41	804,912.09	835,951.98
Other Local Revenue	8600-8799		610,382.84	454,788.07	152,748.41	3,186,962.13	473,239.39	1,156,730.75	1,531,393.70	618,820.37
Interfund Transfers In	8900-8929						0.00	5,000,000.00		
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,124,209.02	1,652,732.22	1,776,844.00	8,435,996.01	4,965,946.78	52,988,231.25	5,157,460.95	1,912,723.56
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		749,327.30	4,399,909.20	4,624,211.71	4,736,816.08	4,846,011.47	4,731,667.30	4,924,471.95	4,673,952.08
Classified Salaries	2000-2999		1,188,123.45	2,330,405.32	2,170,014.73	2,323,062.31	3,007,361.81	2,368,274.83	2,685,627.70	2,843,393.57
Employee Benefits	3000-3999		818,236.90	2,634,996.91	2,738,832.21	2,777,766.69	3,045,419.75	3,263,215.29	2,957,318.25	3,206,383.56
Books and Supplies	4000-4999		10,855.74	221,189.04	224,790.83	328,410.84	402,116.84	1,183,821.38	128,464.77	598,020.35
Services	5000-5999		1,914,506.22	1,739,581.81	1,174,662.61	2,686,162.23	1,196,897.46	2,919,439.36	3,744,118.94	2,130,743.09
Capital Outlay	6000-6999				65,626.14	49,796.45				
Other Outgo	7000-7499		21,432.15	0.00	42,864.30	0.00	176,260.22	95,824.13	47,912.07	47,912.07

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,702,481.76	11,326,082.28	11,041,002.53	12,902,014.60	12,674,067.55	14,562,242.29	14,487,913.68	13,500,404.72
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(62,352.02)	(170.26)		0.00	(170.95)			0.00	
Accounts Receivable	9200-9299	6,926,897.03	235,260.24	3,000,659.02	184,830.65	474,435.24	7,811.09	65,146.57	1,000,000.00	1,000,000.00
Due From Other Funds	9310	9,642,483.43				9,642,483.43				
Stores	9320	23,710.17		6,134.33	2,227.55	6,991.08	2,570.25	4,698.40	0.00	0.00
Prepaid Expenditures	9330	92,537.66			92,537.66					
Other Current Assets	9340	11,485,870.00								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		28,109,146.27	235,089.98	3,006,793.35	279,595.86	10,123,738.80	10,381.34	69,844.97	1,000,000.00	1,000,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(9,506,485.34)	5,183,795.97	2,535,580.29	854,901.95	674,951.61	257,255.52	0.00	0.00	0.00
Due To Other Funds	9610	(13,748.55)				13,748.55				
Current Loans	9640									
Unearned Revenues	9650	(3,390,190.18)		64,594.00	1,940.69	3,323,655.49				
Deferred Inflows of Resources	9690	(10,551,930.00)								
SUBTOTAL		(23,462,354.07)	5,183,795.97	2,600,174.29	856,842.64	4,012,355.65	257,255.52	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		51,571,500.34	(4,948,705.99)	406,619.06	(577,246.78)	6,111,383.15	(246,874.18)	69,844.97	1,000,000.00	1,000,000.00
E. NET INCREASE/DECREASE (B - C + D)			(8,526,978.73)	(9,266,731.00)	(9,841,405.31)	1,645,364.56	(7,954,994.95)	38,495,833.93	(8,330,452.73)	(10,587,681.16)
F. ENDING CASH (A + E)			12,187,486.10	2,920,755.10	(6,920,650.21)	(5,275,285.65)	(13,230,280.60)	25,265,553.33	16,935,100.60	6,347,419.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		6,347,419.44	725,187.31	24,101,525.53	18,777,796.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	532,670.68	233,185.68	233,185.68	7,774,198.24	0.00		14,061,452.00	14,061,452.00
Property Taxes	8020-8079	3,990,148.75	31,988,784.30	2,370,434.45		0.00		89,763,148.00	89,763,148.00
Miscellaneous Funds	8080-8099	(1,550,536.40)	(775,268.20)	1,704,644.90	(800,372.46)	(224,176.40)		(5,564,342.00)	(5,564,342.00)
Federal Revenue	8100-8299	274,511.50	391,938.96	39,423.90	0.00	918,402.00		4,524,482.00	4,524,482.00
Other State Revenue	8300-8599	1,123,558.73	1,463,499.87	1,340,453.98	3,338,892.71	960,999.00		17,372,918.00	17,372,918.00
Other Local Revenue	8600-8799	1,704,927.61	1,176,650.69	2,162,171.48	(128,342.44)			13,100,473.00	13,100,473.00
Interfund Transfers In	8900-8929				3,725,000.00			8,725,000.00	8,725,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,075,280.87	34,478,791.30	7,850,314.39	13,909,376.05	1,655,224.60	0.00	141,983,131.00	141,983,131.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,890,377.10	4,898,738.47	4,840,268.26	4,912,266.91	145,094.17		53,373,112.00	53,373,112.00
Classified Salaries	2000-2999	2,319,887.60	2,259,382.31	2,195,990.15	1,585,358.72	317,397.50		27,594,280.00	27,594,280.00
Employee Benefits	3000-3999	2,954,973.22	2,908,938.47	2,849,004.91	7,014,734.11	122,392.73		37,292,213.00	37,292,213.00
Books and Supplies	4000-4999	164,486.65	170,671.74	192,155.36	134,743.63	105,116.83		3,864,844.00	3,864,844.00
Services	5000-5999	2,214,815.65	999,399.08	2,918,574.30	(99,387.83)	5,837,220.08		29,376,733.00	29,376,733.00
Capital Outlay	6000-6999	48,986.76	66,436.24		(115,422.59)			115,423.00	115,423.00
Other Outgo	7000-7499	62,740.24	(201,113.23)	178,050.94	(791,895.59)	87,182.70		(232,830.00)	(232,830.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		12,656,267.22	11,102,453.08	13,174,043.92	12,640,397.36	6,614,404.01	0.00	151,383,775.00	151,383,775.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		0.00					(341.21)	
Accounts Receivable	9200-9299	958,754.22	0.00	0.00	0.00	1,655,224.60		8,582,121.63	
Due From Other Funds	9310							9,642,483.43	
Stores	9320	0.00	0.00	0.00				22,621.61	
Prepaid Expenditures	9330							92,537.66	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		958,754.22	0.00	0.00	0.00	1,655,224.60	0.00	18,339,423.12	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(6,614,404.01)		2,892,081.33	
Due To Other Funds	9610							13,748.55	
Current Loans	9640							0.00	
Unearned Revenues	9650							3,390,190.18	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(6,614,404.01)	0.00	6,296,020.06	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		958,754.22	0.00	0.00	0.00	8,269,628.61	0.00	12,043,403.06	
E. NET INCREASE/DECREASE (B - C + D)		(5,622,232.13)	23,376,338.22	(5,323,729.53)	1,268,978.69	3,310,449.20	0.00	2,642,759.06	(9,400,644.00)
F. ENDING CASH (A + E)		725,187.31	24,101,525.53	18,777,796.00	20,046,774.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,357,223.89	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			20,046,774.69	13,885,305.81	3,339,545.66	(7,089,908.29)	(8,053,573.25)	(18,414,489.11)	14,497,801.67	6,961,405.57
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		732,502.40	732,502.40	1,318,504.32	1,318,504.32	1,318,504.32	1,318,504.32	1,318,504.32	1,318,504.32
Property Taxes	8020-8079							42,413,087.25		
Miscellaneous Funds	8080-8099		(940,657.73)	1,061,488.60	(1,486,463.63)	(1,901,932.83)	(1,014,247.07)	(1,014,247.07)	1,824,562.81	(1,014,247.07)
Federal Revenue	8100-8299		41,752.87	(893,149.21)	258,095.61	2,031,416.69	(76,621.30)	688,859.50	948,379.82	16,619.49
Other State Revenue	8300-8599		298,466.56	459,041.29	1,128,587.98	1,929,792.76	1,219,762.41	2,412,051.08	798,804.18	829,608.52
Other Local Revenue	8600-8799		618,980.54	461,194.10	154,899.99	3,231,852.88	479,905.33	1,173,024.17	1,552,964.53	627,536.92
Interfund Transfers In	8900-8929					4,850,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			751,044.64	1,821,077.18	1,373,624.27	11,459,633.82	1,927,303.69	46,991,279.25	6,443,215.66	1,778,022.18
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		728,917.56	4,280,067.01	4,498,260.10	4,607,797.42	4,714,018.60	4,602,788.88	4,790,342.03	4,546,645.68
Classified Salaries	2000-2999		1,143,640.19	2,243,155.10	2,088,769.52	2,236,087.01	2,894,766.38	2,279,606.78	2,585,077.98	2,736,937.10
Employee Benefits	3000-3999		804,718.38	2,591,462.76	2,693,582.54	2,731,873.77	2,995,104.79	3,209,302.02	2,908,458.86	3,153,409.23
Books and Supplies	4000-4999		10,520.34	214,355.14	217,845.65	318,264.19	389,692.95	1,147,245.80	124,495.69	579,543.79
Services	5000-5999		1,802,796.70	1,638,078.95	1,106,122.22	2,529,427.35	1,127,059.69	2,749,092.99	3,525,653.34	2,006,416.37
Capital Outlay	6000-6999									
Other Outgo	7000-7499		20,390.69	0.00	40,781.38	0.00	167,695.14	91,167.71	45,583.86	45,583.86
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,510,983.86	10,967,118.96	10,645,361.41	12,423,449.74	12,288,337.55	14,079,204.18	13,979,611.76	13,068,536.03
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(62,010.81)	(169.33)		0.00	(170.01)			0.00	
Accounts Receivable	9200-9299	1,655,224.60	375,823.60	600,000.00	679,401.00					
Due From Other Funds	9310									
Stores	9320	1,088.56		281.63	102.27	320.97	118.00	215.71	0.00	0.00
Prepaid Expenditures	9330									
Other Current Assets	9340	11,485,870.00								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		13,080,172.35	375,654.27	600,281.63	679,503.27	150.96	118.00	215.71	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(6,614,404.01)	2,777,183.93	2,000,000.00	1,837,220.08	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	(10,551,930.00)								
SUBTOTAL		(17,166,334.01)	2,777,183.93	2,000,000.00	1,837,220.08	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		30,246,506.36	(2,401,529.66)	(1,399,718.37)	(1,157,716.81)	150.96	118.00	215.71	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(6,161,468.88)	(10,545,760.15)	(10,429,453.95)	(963,664.96)	(10,360,915.86)	32,912,290.78	(7,536,396.10)	(11,290,513.85)
F. ENDING CASH (A + E)			13,885,305.81	3,339,545.66	(7,089,908.29)	(8,053,573.25)	(18,414,489.11)	14,497,801.67	6,961,405.57	(4,329,108.28)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		(4,329,108.28)	(13,857,189.25)	21,323,933.08	15,429,644.73				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,318,504.32	1,318,504.32	1,318,504.32	1,318,504.32			14,650,048.00	14,650,048.00
Property Taxes	8020-8079		42,413,087.25		9,425,130.50			94,251,305.00	94,251,305.00
Miscellaneous Funds	8080-8099	(1,774,932.38)	(887,466.19)	1,951,343.69	(916,203.57)	(256,619.56)		(6,369,622.00)	(6,369,622.00)
Federal Revenue	8100-8299	285,410.52	407,500.24	40,989.16	0.00	954,865.61		4,704,119.00	4,704,119.00
Other State Revenue	8300-8599	1,115,032.83	1,452,394.38	1,330,282.20	3,313,556.18	953,706.63		17,241,087.00	17,241,087.00
Other Local Revenue	8600-8799	1,728,942.80	1,193,224.70	2,192,627.29	(130,150.25)			13,285,003.00	13,285,003.00
Interfund Transfers In	8900-8929				0.00			4,850,000.00	4,850,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		2,672,958.09	45,897,244.70	6,833,746.66	13,010,837.18	1,651,952.68	0.00	142,611,940.00	142,611,940.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,757,175.83	4,765,309.46	4,708,431.83	4,778,469.42	141,142.18		51,919,366.00	51,919,366.00
Classified Salaries	2000-2999	2,233,031.16	2,174,791.19	2,113,772.43	1,526,003.00	305,514.16		26,561,152.00	26,561,152.00
Employee Benefits	3000-3999	2,906,152.58	2,860,878.39	2,801,935.02	6,898,840.05	120,370.61		36,676,089.00	36,676,089.00
Books and Supplies	4000-4999	159,404.64	165,398.64	186,218.49	130,580.56	101,869.12		3,745,435.00	3,745,435.00
Services	5000-5999	2,085,583.37	941,085.14	2,748,278.40	(93,588.65)	5,496,624.13		27,662,630.00	27,662,630.00
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499	59,691.48	(191,340.45)	169,398.84	(753,414.69)	82,946.18		(221,516.00)	(221,516.00)
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		12,201,039.06	10,716,122.37	12,728,035.01	12,486,889.69	6,248,466.38	0.00	146,343,156.00	146,343,156.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00						(339.34)	
Accounts Receivable	9200-9299					(1,352,369.12)		302,855.48	
Due From Other Funds	9310							0.00	
Stores	9320	0.00	0.00	0.00	0.00			1,038.58	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(1,352,369.12)	0.00	303,554.72	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(7,271,365.40)		(656,961.39)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(7,271,365.40)	0.00	(656,961.39)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	5,918,996.28	0.00	960,516.11	
E. NET INCREASE/DECREASE (B - C + D)		(9,528,080.97)	35,181,122.33	(5,894,288.35)	523,947.49	1,322,482.58	0.00	(2,770,699.89)	(3,731,216.00)
F. ENDING CASH (A + E)		(13,857,189.25)	21,323,933.08	15,429,644.73	15,953,592.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,276,074.80	

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	151,383,775.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,399,890.00
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	9,113,523.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	115,423.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	369,478.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,340.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,601,764.00
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	2,804,022.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				133,186,143.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				5,989.70
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,235.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
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.)			129,058,971.91	21,678.82
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)			129,058,971.91	21,678.82
B. Required effort (Line A.2 times 90%)			116,153,074.72	19,510.94
C. Current year expenditures (Line I.E and Line II.B)			133,186,143.00	22,235.86
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) 5,080,015.00
- 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) 112,106,590.00

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) 4.53%

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. 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. **Entry required**

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) 7,727,146.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 504,065.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	154,270.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	50,000.00
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)	585,525.47
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)	5,764.61
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)	9,026,771.07
9. Carry-Forward Adjustment (Part IV, Line F)	20,244.04
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,047,015.11
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	82,018,458.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,019,507.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,697,387.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,697,711.00
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)	1,448,402.00
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)	108,965.00
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)	12,828.00
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)	12,339,981.53
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)	121,489.39
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,004,621.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,118,192.00
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)	144,587,541.93
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	
	6.24%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	
	6.26%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	9,026,771.07
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	116,946.86
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.31%) times Part III, Line B19); zero if negative	20,244.04
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.31%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	20,244.04
E. Optional allocation of negative carry-forward adjustment over more than one year	
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	20,244.04

Approved indirect cost rate: 6.31%
Highest rate used in any program: 6.31%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,538,601.00	97,086.00	6.31%
01	3010	1,479,220.00	93,339.00	6.31%
01	3310	7,567,389.00	477,502.00	6.31%
01	3311	28,891.00	1,822.00	6.31%
01	3315	456,839.00	28,826.00	6.31%
01	3345	476.00	30.00	6.30%
01	4035	272,918.00	17,221.00	6.31%
01	4127	64,251.00	3,816.00	5.94%
01	4201	71,157.00	1,423.00	2.00%
01	4203	293,079.00	5,861.00	2.00%
01	6010	286,367.00	14,318.00	5.00%
01	6332	838,017.00	52,878.00	6.31%
01	6500	17,877,954.00	1,128,098.00	6.31%
01	6547	459,871.00	29,017.00	6.31%
01	6762	153,134.00	9,663.00	6.31%
01	6770	1,022,151.00	10,222.00	1.00%
01	8150	3,787,456.00	238,988.00	6.31%
01	9010	9,280,779.00	18,917.00	0.20%
12	6105	6,708,707.00	423,319.00	6.31%
13	5310	3,118,767.00	185,255.00	5.94%
13	5320	736,266.00	43,734.00	5.94%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	92,749,340.00	4.43%	96,859,343.00	4.49%	101,207,280.00
2. Federal Revenues	8100-8299	100,000.00	50.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	2,990,083.00	(18.50%)	2,436,835.00	2.87%	2,506,772.00
4. Other Local Revenues	8600-8799	4,486,058.00	(1.51%)	4,418,185.00	2.97%	4,549,282.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,725,000.00	(44.41%)	4,850,000.00	(34.02%)	3,200,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(27,448,883.00)	(10.25%)	(24,634,999.00)	0.00%	(24,634,999.00)
6. Total (Sum lines A1 thru A5c)		81,601,598.00	3.04%	84,079,364.00	3.45%	86,978,335.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,064,737.00		39,258,320.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				580,172.00		588,875.00
d. Other Adjustments				(1,386,589.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,064,737.00	(2.01%)	39,258,320.00	1.50%	39,847,195.00
2. Classified Salaries						
a. Base Salaries				14,582,451.00		14,201,514.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				209,875.00		213,022.00
d. Other Adjustments				(590,812.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,582,451.00	(2.61%)	14,201,514.00	1.50%	14,414,536.00
3. Employee Benefits	3000-3999	22,227,228.00	(.30%)	22,161,375.00	3.08%	22,843,945.00
4. Books and Supplies	4000-4999	1,453,847.00	2.93%	1,496,445.00	3.08%	1,542,535.00
5. Services and Other Operating Expenditures	5000-5999	10,120,649.00	2.93%	10,417,184.00	2.73%	10,701,573.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	369,478.00	(100.00%)		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,881,335.00)	(15.45%)	(2,436,169.00)	3.11%	(2,511,933.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		85,937,055.00	(.98%)	85,098,669.00	2.04%	86,837,851.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,335,457.00)		(1,019,305.00)		140,484.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,020,779.12		5,685,322.12		4,666,017.12
2. Ending Fund Balance (Sum lines C and D1)		5,685,322.12		4,666,017.12		4,806,501.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,063,808.87		150,000.00		150,000.00
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	4,541,513.25		4,390,294.71		4,487,220.21
2. Unassigned/Unappropriated	9790	0.00		45,722.41		89,280.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,685,322.12		4,666,017.12		4,806,501.12
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,541,513.25		4,390,294.71		4,487,220.21
c. Unassigned/Unappropriated	9790	0.00		45,722.41		89,280.91
(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		4,390,295.00		4,487,220.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,541,513.25		8,826,312.12		9,063,721.12
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, and B10 are due to reduced staffing, removing a class.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,510,918.00	2.93%	5,672,388.00	3.08%	5,847,097.00
2. Federal Revenues	8100-8299	4,424,482.00	2.93%	4,554,119.00	3.08%	4,694,386.00
3. Other State Revenues	8300-8599	14,382,835.00	2.93%	14,804,252.00	3.08%	15,260,223.00
4. Other Local Revenues	8600-8799	8,614,415.00	2.93%	8,866,817.00	3.08%	9,139,915.00
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	27,448,883.00	(10.25%)	24,634,999.00	0.00%	24,634,999.00
6. Total (Sum lines A1 thru A5c)		60,381,533.00	(3.06%)	58,532,575.00	1.78%	59,576,620.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,308,375.00		12,661,046.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				187,109.00		189,916.00
d. Other Adjustments				(834,438.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,308,375.00	(4.86%)	12,661,046.00	1.50%	12,850,962.00
2. Classified Salaries						
a. Base Salaries				13,011,829.00		12,359,639.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				182,655.00		185,394.00
d. Other Adjustments				(834,845.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,011,829.00	(5.01%)	12,359,639.00	1.50%	12,545,033.00
3. Employee Benefits	3000-3999	15,064,985.00	(3.65%)	14,514,714.00	3.08%	14,961,767.00
4. Books and Supplies	4000-4999	2,410,997.00	(6.72%)	2,248,990.00	3.08%	2,318,259.00
5. Services and Other Operating Expenditures	5000-5999	19,256,084.00	(10.44%)	17,245,446.00	3.08%	17,776,606.00
6. Capital Outlay	6000-6999	115,423.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	(100.00%)		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,229,027.00	(.64%)	2,214,653.00	3.11%	2,283,529.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		65,446,720.00	(6.42%)	61,244,488.00	2.44%	62,736,156.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,065,187.00)		(2,711,913.00)		(3,159,536.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,340,477.91		10,275,290.91		7,563,377.91
2. Ending Fund Balance (Sum lines C and D1)		10,275,290.91		7,563,377.91		4,403,841.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,275,290.91		7,563,377.91		4,403,841.91
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,275,290.91		7,563,377.91		4,403,841.91
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, and B10 FY 25/26 reduce budget in SPED						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	98,260,258.00	4.35%	102,531,731.00	4.41%	107,054,377.00
2. Federal Revenues	8100-8299	4,524,482.00	3.97%	4,704,119.00	2.98%	4,844,386.00
3. Other State Revenues	8300-8599	17,372,918.00	(.76%)	17,241,087.00	3.05%	17,766,995.00
4. Other Local Revenues	8600-8799	13,100,473.00	1.41%	13,285,002.00	3.04%	13,689,197.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,725,000.00	(44.41%)	4,850,000.00	(34.02%)	3,200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		141,983,131.00	.44%	142,611,939.00	2.76%	146,554,955.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,373,112.00		51,919,366.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				767,281.00		778,791.00
d. Other Adjustments				(2,221,027.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,373,112.00	(2.72%)	51,919,366.00	1.50%	52,698,157.00
2. Classified Salaries						
a. Base Salaries				27,594,280.00		26,561,153.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				392,530.00		398,416.00
d. Other Adjustments				(1,425,657.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,594,280.00	(3.74%)	26,561,153.00	1.50%	26,959,569.00
3. Employee Benefits	3000-3999	37,292,213.00	(1.65%)	36,676,089.00	3.08%	37,805,712.00
4. Books and Supplies	4000-4999	3,864,844.00	(3.09%)	3,745,435.00	3.08%	3,860,794.00
5. Services and Other Operating Expenditures	5000-5999	29,376,733.00	(5.83%)	27,662,630.00	2.95%	28,478,179.00
6. Capital Outlay	6000-6999	115,423.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	419,478.00	(100.00%)	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(652,308.00)	(66.04%)	(221,516.00)	3.11%	(228,404.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		151,383,775.00	(3.33%)	146,343,157.00	2.21%	149,574,007.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,400,644.00)		(3,731,218.00)		(3,019,052.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		25,361,257.03		15,960,613.03		12,229,395.03
2. Ending Fund Balance (Sum lines C and D1)		15,960,613.03		12,229,395.03		9,210,343.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740	10,275,290.91		7,563,377.91		4,403,841.91
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,063,808.87		150,000.00		150,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,541,513.25		4,390,294.71		4,487,220.21

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	0.00		45,722.41		89,280.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,960,613.03		12,229,395.03		9,210,343.03
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,541,513.25		4,390,294.71		4,487,220.21
c. Unassigned/Unappropriated	9790	0.00		45,722.41		89,280.91
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		4,390,295.00		4,487,220.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,541,513.25		8,826,312.12		9,063,721.12
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		6.03%		6.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	San Mateo County of Education					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		5,989.01		5,816.43		5,816.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		151,383,775.00		146,343,157.00		149,574,007.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		151,383,775.00		146,343,157.00		149,574,007.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,541,513.25		4,390,294.71		4,487,220.21
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)		4,541,513.25		4,390,294.71		4,487,220.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(2,000.00)	0.00	(652,308.00)				
Other Sources/Uses Detail					8,725,000.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(73,000.00)	423,319.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75,000.00	0.00	228,989.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					154,628.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,879,628.00		
Fund Reconciliation								

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	75,000.00	(75,000.00)	652,308.00	(652,308.00)	8,879,628.00	8,879,628.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	5,962.99	5,989.01		
	Charter School	0.00	0.00		
	Total ADA	5,962.99	5,989.01	.4%	Met
1st Subsequent Year (2025-26)	District Regular	5,890.57	5,890.57		
	Charter School				
	Total ADA	5,890.57	5,890.57	0.0%	Met
2nd Subsequent Year (2026-27)	District Regular	5,900.78	5,931.15		
	Charter School				
	Total ADA	5,900.78	5,931.15	.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	6,272.00	6,421.00		
Charter School				
Total Enrollment	6,272.00	6,421.00	2.4%	Not Met
1st Subsequent Year (2025-26)				
District Regular	6,241.00	6,243.00		
Charter School				
Total Enrollment	6,241.00	6,243.00	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	6,191.00	6,193.00		
Charter School				
Total Enrollment	6,191.00	6,193.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

For the current year, enrollment numbers were predicted to be slightly higher than the adopted budget due to additional TK and newcomer students.

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	5,912	6,392	
Charter School			
Total ADA/Enrollment	5,912	6,392	92.5%
Second Prior Year (2022-23)			
District Regular	5,808	6,346	
Charter School			
Total ADA/Enrollment	5,808	6,346	91.5%
First Prior Year (2023-24)			
District Regular	5,931	6,330	
Charter School	0		
Total ADA/Enrollment	5,931	6,330	93.7%
Historical Average Ratio:			92.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.1%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	5,989	6,421		
Charter School	0			
Total ADA/Enrollment	5,989	6,421	93.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	5,863	6,243		
Charter School				
Total ADA/Enrollment	5,863	6,243	93.9%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	5,817	6,193		
Charter School				
Total ADA/Enrollment	5,817	6,193	93.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District has been working to improve pupil attendance and address chronic absenteeism.

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:

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)	105,042,675.00		
1st Subsequent Year (2025-26)	109,577,519.00	108,359,444.00	(1.1%)	Met
2nd Subsequent Year (2026-27)	114,356,355.00	113,138,280.00	(1.1%)	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)

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)	61,308,395.69	
Second Prior Year (2022-23)	64,248,799.79	72,672,383.21	88.4%
First Prior Year (2023-24)	70,935,846.41	81,826,417.05	86.7%
	Historical Average Ratio:		88.7%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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)	76,874,416.00		
1st Subsequent Year (2025-26)	75,621,209.00	85,098,669.00	88.9%	Met
2nd Subsequent Year (2026-27)	77,105,676.00	86,837,851.00	88.8%	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)	3,387,403.00	4,524,482.00	33.6%	Yes
1st Subsequent Year (2025-26)	3,533,724.00	4,704,119.00	33.1%	Yes
2nd Subsequent Year (2026-27)	3,637,943.00	4,844,386.00	33.2%	Yes

Explanation:
(required if Yes)

Increases are due to carry over budgets and one-time funding.

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

Current Year (2024-25)	16,528,778.00	17,372,918.00	5.1%	Yes
1st Subsequent Year (2025-26)	16,598,145.00	17,241,087.00	3.9%	No
2nd Subsequent Year (2026-27)	16,668,082.00	17,766,995.00	6.6%	Yes

Explanation:
(required if Yes)

Increases are due to carry over budgets and one-time funding.

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

Current Year (2024-25)	10,165,439.00	13,100,473.00	28.9%	Yes
1st Subsequent Year (2025-26)	10,512,397.00	13,285,002.00	26.4%	Yes
2nd Subsequent Year (2026-27)	10,732,084.00	13,689,197.00	27.6%	Yes

Explanation:
(required if Yes)

Increases are due to carry over budgets and one-time funding.

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

Current Year (2024-25)	3,049,909.00	3,864,844.00	26.7%	Yes
1st Subsequent Year (2025-26)	2,914,574.00	3,745,435.00	28.5%	Yes
2nd Subsequent Year (2026-27)	3,004,343.00	3,860,794.00	28.5%	Yes

Explanation:
(required if Yes)

Increases are due to carry over budgets and one-time funding.

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

Current Year (2024-25)	25,157,917.00	29,376,733.00	16.8%	Yes
1st Subsequent Year (2025-26)	24,864,153.00	27,662,630.00	11.3%	Yes
2nd Subsequent Year (2026-27)	25,594,325.00	28,478,179.00	11.3%	Yes

Explanation:
(required if Yes)

Increases in one-time funding, carry overs, and contract services in special education.

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		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	30,081,620.00	34,997,873.00	16.3%	Not Met
1st Subsequent Year (2025-26)	30,644,266.00	35,230,208.00	15.0%	Not Met
2nd Subsequent Year (2026-27)	31,038,109.00	36,300,578.00	17.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	28,207,826.00	33,241,577.00	17.8%	Not Met
1st Subsequent Year (2025-26)	27,778,727.00	31,408,065.00	13.1%	Not Met
2nd Subsequent Year (2026-27)	28,598,668.00	32,338,973.00	13.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Increases are due to carry over budgets and one-time funding.

Explanation:

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

Increases are due to carry over budgets and one-time funding.

Explanation:

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

Increases are due to carry over budgets and one-time funding.

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

Explanation:

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

Increases are due to carry over budgets and one-time funding.

Explanation:

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

Increases in one-time funding, carryovers, and contract services in special education.

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	4,176,993.93	4,415,265.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,176,994.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	6.0%	6.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	2.0%	2.0%

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 Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Current Year (2024-25)	(4,335,457.00)	85,937,055.00	
1st Subsequent Year (2025-26)	(1,019,305.00)	85,098,669.00	1.2%	Met
2nd Subsequent Year (2026-27)	140,484.00	86,837,851.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In current year 2024/25 CSEA settlement total 7.12% salary increases paid to CSEA members in addition to retroactive pay for 2023/24.

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)	15,960,613.03	Met
1st Subsequent Year (2025-26)	12,229,395.03	Met
2nd Subsequent Year (2026-27)	9,210,343.03	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	20,046,774.69	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	5,989	5,816	5,817
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): San Mateo County of Education

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)
b. Special Education Pass-through Funds	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)	151,383,775.00	146,343,157.00	149,574,007.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	151,383,775.00	146,343,157.00	149,574,007.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,541,513.25	4,390,294.71	4,487,220.21
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	4,541,513.25	4,390,294.71	4,487,220.21

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)	4,541,513.25	4,390,294.71	4,487,220.21
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	45,722.41	89,280.91
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	4,390,295.00	4,487,220.00
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)	4,541,513.25	8,826,312.12	9,063,721.12
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	6.03%	6.06%
District's Reserve Standard (Section 10B, Line 7):	4,541,513.25	4,390,294.71	4,487,220.21
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(27,037,354.00)	(27,448,883.00)	1.5%	411,529.00	Met
1st Subsequent Year (2025-26)	(26,037,354.00)	(24,634,999.00)	-5.4%	(1,402,355.00)	Not Met
2nd Subsequent Year (2026-27)	(26,015,554.00)	(24,634,999.00)	-5.3%	(1,380,555.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	9,725,000.00	8,725,000.00	-10.3%	(1,000,000.00)	Not Met
1st Subsequent Year (2025-26)	0.00	4,850,000.00	New	4,850,000.00	Not Met
2nd Subsequent Year (2026-27)	0.00	3,200,000.00	New	3,200,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions from the unrestricted general fund decreased in the 1st and 2nd subsequent years due to projected decreased expenditures from programmatic changes in Special Education.

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

Explanation:
(required if NOT met)

For the Current Year, the "transfers-in" amount decreased. The two subsequent years required "transfers-in" to meet the required reserve for economic uncertainties.



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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

DATA ENTRY: If 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				
Supp Early Retirement Program				
State School Building Loans	5	Fund 1	Fund 1	326,329
Compensated Absences		Fund 1, 12, 13, 14, 21	Fund 1, 12, 13, 14, 21	917,150
Other Long-term Commitments (do not include OPEB):				
Siemens	6	Fund 1	Fund 1	1,433,425
Other GO Bonds \$60M	23	Fund 51	Fund 51	44,900,000
Other GO Bonds \$67M	24	Fund 51	Fund 51	57,395,000
Other GO Bonds \$66M	22	Fund 51	Fund 51	54,410,000
Other GO Bonds \$90M	28	Fund 51	Fund 51	90,000,000
TOTAL:				249,381,904

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Current Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
	Capital Leases			
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans	110,689	110,689	110,689	110,689
Compensated Absences				
Other Long-term Commitments (continued):				
Siemens	249,464	258,789	268,466	277,648
Other GO Bonds \$60M	1,665,025	1,665,025	1,665,025	1,665,025
Other GO Bonds \$67M	2,462,463	2,462,463	2,462,463	2,462,463
Other GO Bonds \$66M	4,847,628	5,052,487	5,305,519	4,710,652
Other GO Bonds \$90M	412,500	13,245,000	13,222,750	9,749,750

Total Annual Payments:	9,747,769	22,794,453	23,034,912	18,976,227
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(Required if Yes
to increase in total
annual payments)

Payments will be made through Fund 1 and Fund 51.

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

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

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

No

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

Explanation:
(Required if Yes)

Payments will be made via General fund and Fund 51.

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability		34,081,581.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	34,081,581.00

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

Actuarial	Actuarial
Jul 01, 2023	Jul 01, 2023

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

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2024-25)		
1st Subsequent Year (2025-26)		
2nd Subsequent Year (2026-27)		

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)	1,073,000.00	1,073,000.00
1st Subsequent Year (2025-26)	1,073,000.00	1,073,000.00
2nd Subsequent Year (2026-27)	1,073,000.00	1,073,000.00

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

Current Year (2024-25)	1,073,000.00
1st Subsequent Year (2025-26)	1,073,000.00
2nd Subsequent Year (2026-27)	1,073,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)	377	367
1st Subsequent Year (2025-26)	377	367
2nd Subsequent Year (2026-27)	377	367

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	
b. Unfunded liability for self-insurance programs	

3 Self-Insurance Contributions

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

4 Comments:

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	395.2	388.2	388.2	388.2

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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	314.0	305.3	305.3	305.3

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 07, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 29, 2024

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

5. Salary settlement:

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

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

Yes		
-----	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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?

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

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	100.0	106.4	106.4	106.4

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- 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)

End of School District First Interim Criteria and Standards Review

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

Redwood City Elementary

San Mateo County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
13	0000	(\$36,885.08)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.		
Total of negative resource balances for Fund 13		(\$36,885.08)
25	0000	(\$305,775.87)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.		
Total of negative resource balances for Fund 25		(\$305,775.87)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	(\$36,885.08)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			
25	0000	9790	(\$305,775.87)
Explanation: The negative balance results from the FMV adjustment to Cash in the County Treasury required by GASB 31.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

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

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

2024-25 FIRST INTERIM PRESENTATION

FY 2024-25 First Interim

Board of Education
December 17, 2024

Annual Budget Cycle

1. Budget/LCAP Adoption

June: Public Hearing and Adoption

8. May Revision

May: Revisions to the Governor's Proposed Budget

7. Second Interim Report

March: Updated Revenue and Expenditures – July 1- January 31

6. Prior Year Audited Actuals

December: Due to CDE
January: Presented to the BOT



2. Budget Revision (45 Day)

August: If Necessary

3. Unaudited Actuals

September

4. First Interim Report

December: Updated Revenue and Expenditures – July 1- October 31

5. Governor's Proposed Budget

January

Annual Budget Cycle

- The State Constitution requires the Governor to submit a budget proposal to the Legislature by January 10 of each year for the following fiscal year beginning July 1.
- By May 14, the Governor must announce an updated revenue forecast, accounting for revenue changes since January. The update is known as the "May Revise" or "May Revision."
- After its introduction, the Legislature has until June 15 to pass the budget.
- The Governor then has 12 working days to sign the budget bill into law after its passing by the Legislature.
- Education Code Section 42127(h) specifies that "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to reflect the funding made available by the Budget Act"

Overview

Education Code Section 42130: Requires that school districts certify to the State the fiscal stability of the District. Districts must demonstrate they can meet their fiscal obligations for the current year and two years out. The reports must be presented to and approved by the District's Governing Board no later than 45 days after the close of the report period.

- ❑ 1st Interim, covers actual expenditures and actual revenues from July 1 through October 31, and updates projections for the balance of the year
- ❑ 2nd Interim, covers actual expenditures and actual revenues from July 1 through January 31, and updates projections for the balance of the year
- ❑ If needed due to Qualified Certification at 2nd Interim, 3rd Interim, covers actual expenditures and actual revenues from July 1 through April 30, and updates projections for the balance of the year

Overview

The Certification of the District's financial condition may take one of three forms:



Positive Certification: The District will meet its financial obligations for the current fiscal year and subsequent two years.

- ❑ **Qualified Certification:** The District may not meet its financial obligations for the current fiscal year or subsequent two years.
- ❑ **Negative Declaration:** The District will not meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal years.

Budget Assumptions

Assumptions - 2024-25 1st Interim	24-25	25-26	26-27
District Enrollment	6,421	6,243	6,193
Average Daily Attendance (ADA)	93.92%	93.95%	93.95%
Unduplicated Pupil Percentage (UPP)	61.20%	60.74%	60.42%
Local Control Funding Formula (LCFF) COLA	1.07%	2.93%	3.08%
LCFF COLA Augmentation	0%	0%	0%
CalSTRS Employer Rate	19.10%	19.10%	19.10%
CalPERS Employer Rate	27.05%	27.60%	28.00%
Step and Column	1.50%	1.50%	1.50%
Property Tax Increase	4.02%	5.00%	5.00%

Fund 01 Revenue

FUND 01
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim

	Adopted Budget 24-25	First Interim 24-25	Difference
A) REVENUES			
LCFF Sources	\$98,908,439	\$98,260,258	-\$648,181
Federal Revenues	3,387,403	4,524,482	1,137,079
Other State Revenues	16,528,778	17,372,918	844,140
Local Revenues	10,165,439	13,100,473	2,935,034
TOTAL REVENUES	\$128,990,059	\$133,258,131	\$4,268,072

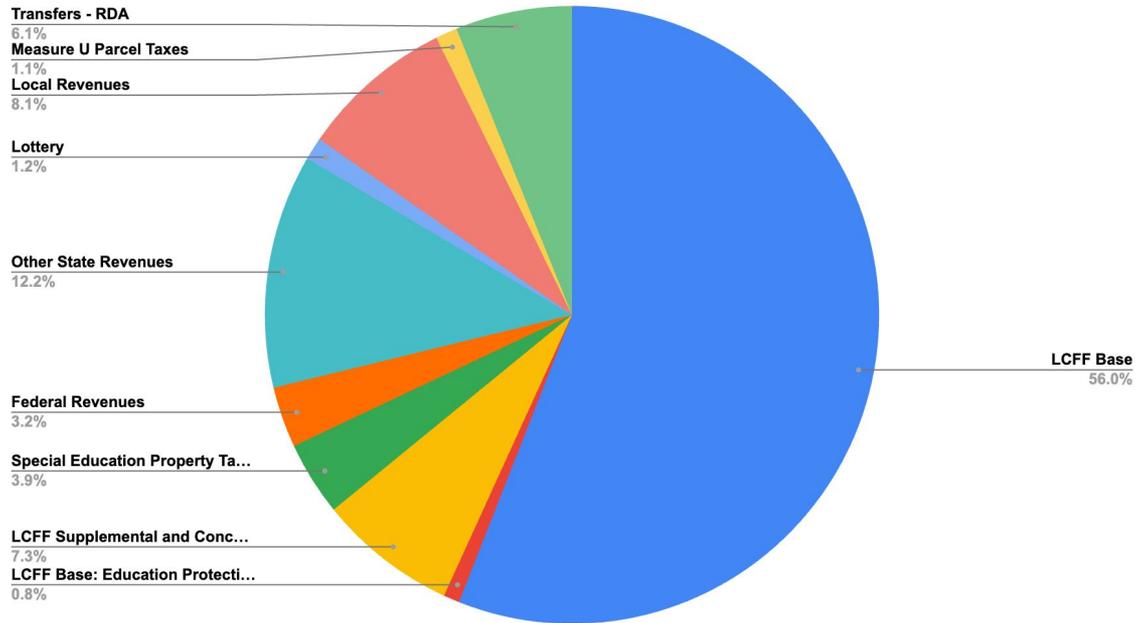
Fund 01 Revenue

REDWOOD CITY SCHOOL DISTRICT
GENERAL FUND 01 SOURCES OF REVENUE
24-25 1st Interim

Revenue Category	Amount	% of Total
LCFF Base	\$79,508,321	56.00%
LCFF Base: Education Protection Account	1,197,940	0.84%
LCFF Supplemental and Concentration	10,363,456	7.30%
Special Education Property Taxes	5,510,918	3.88%
Federal Revenues	4,524,482	3.19%
Other State Revenues	17,372,918	12.24%
Lottery	1,679,623	1.18%
Local Revenues	11,486,342	8.09%
Measure U Parcel Taxes	1,614,131	1.14%
Transfers - RDA	8,725,000	6.15%
Total Revenue	\$141,983,131	100.0%

Fund 01 Revenue

RCSD Fund 01 Revenue



Fund 01 Expenditures

GENERAL FUND (FUND 01)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim

	Adopted Budget 24-25	First Interim 24-25	Difference
B) EXPENDITURES			
Certificated Salaries	\$53,034,842	\$53,373,112	\$338,270
Classified Salaries	25,727,067	27,594,280	1,867,213
Employee Benefits	36,687,522	37,292,213	604,691
Books and Supplies	3,049,909	3,864,844	814,935
Services and Operating Expenses	25,157,917	29,376,733	4,218,816
Capital Outlay	0	115,423	115,423
Other Outgo	419,478	419,478	0
Direct Support/Indirect Costs	(635,296)	(652,308)	(17,012)
TOTAL EXPENDITURES	\$143,441,439	\$151,383,775	\$7,942,336

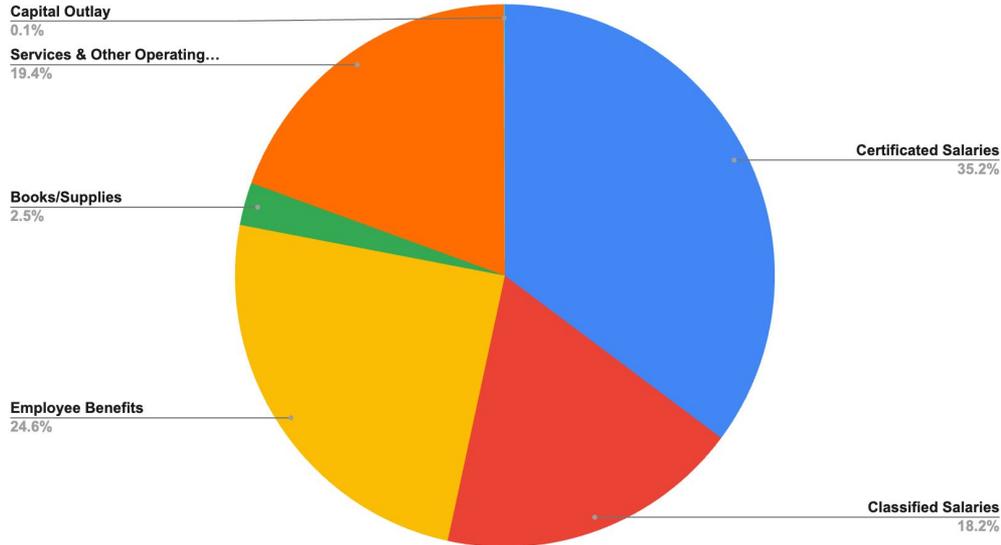
Fund 01 Expenditures

GENERAL FUND 01 EXPENDITURES 24-25 1st Interim

Expenditures Category	Amount	% of Total
Certificated Salaries	\$53,373,112	35.26%
Classified Salaries	27,594,280	18.23%
Employee Benefits	37,292,213	24.63%
Books/Supplies	3,864,844	2.55%
Services & Other Operating Expenses	29,376,733	19.41%
Capital Outlay	115,423	0.08%
Other Outgo/Direct & Indirect Costs/Transfer-out	(232,830)	-0.15%
Total Expenditures	151,383,775	100.00%

Fund 01 Expenditures

RCSD Fund 01 Expenses



Certificated Salaries

- Classroom Teachers
- TOSAs
- Counselors
- Psychologists
- Site Administrators
- District Office Administrators

Classified Salaries

- Instructional Assts.
- Para-Professionals
- School Office Staff
- Custodians
- Maintenance & Ops
- Technology Support

Employee Benefits

- Health and Dental
- Medicare
- Workers Comp
- FICA - Classified
- PERS - Classified
- STRS - Certificated

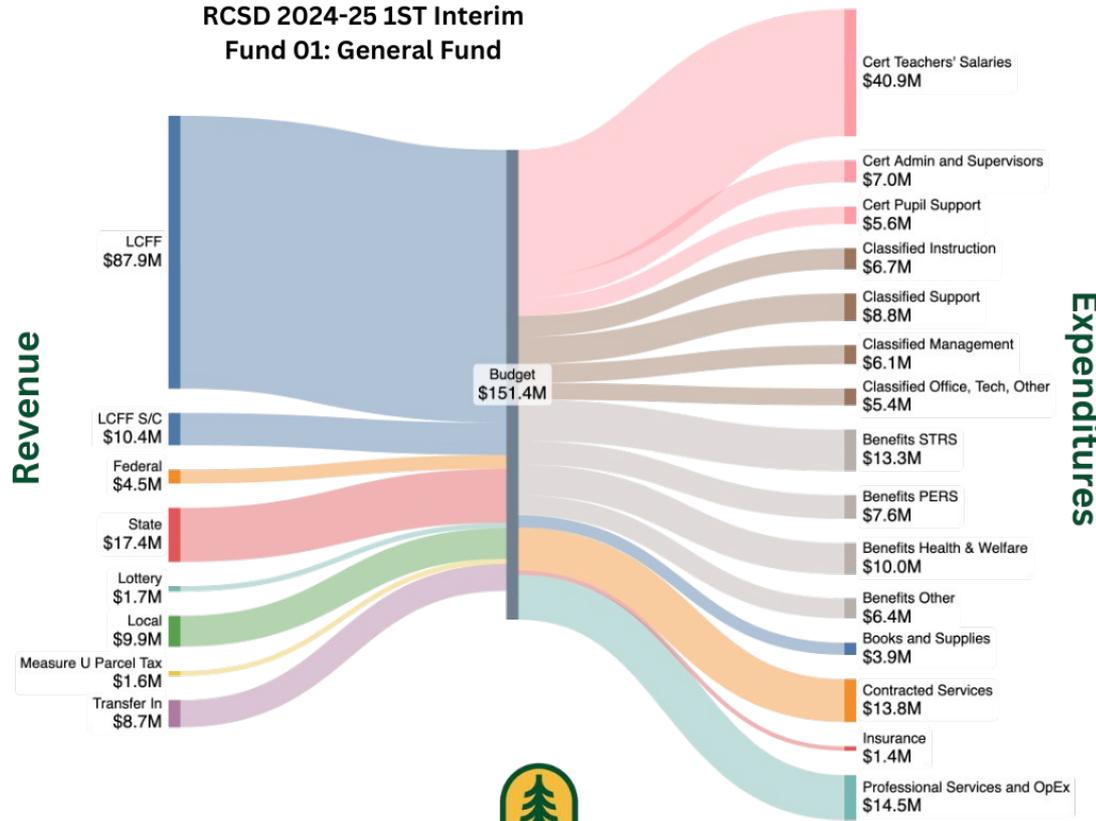
Services & Operating

- Utilities
- Network/Internet
- Insurance
- Professional Services
- Contract Personnel
- Outside Services

Certificated/Classified/Benefits = 78%

**RCSD 2024-25 1ST Interim
Fund 01: General Fund**

Fund 01 Snapshot



Teacher and Classroom Support Salaries

- Teachers • Substitutes • Instructional Aids/Paraprofessionals • Resources Specialists

Administration & Supervisors

- Superintendent • Assistant Superintendents • Directors • Principals/Asst.Principals • Managers • Supervisors

Classified Support

- Tech Support • Occupational Therapists • LVNs • Crossing Guards • M&O • Custodial • HR • Translation • SIS
• Bus Drivers • Mechanics • Library Specialists • Business Office • Office Managers/Assistants • Admin Assistants

Retirement and Benefits

- State Teachers Retirement System (STRS) • Public Employee Retirement System (PERS) • OASDI/Medicare
• Unemployment Insurance • Workers' Compensation • Health and Welfare Benefits

Books and Supplies

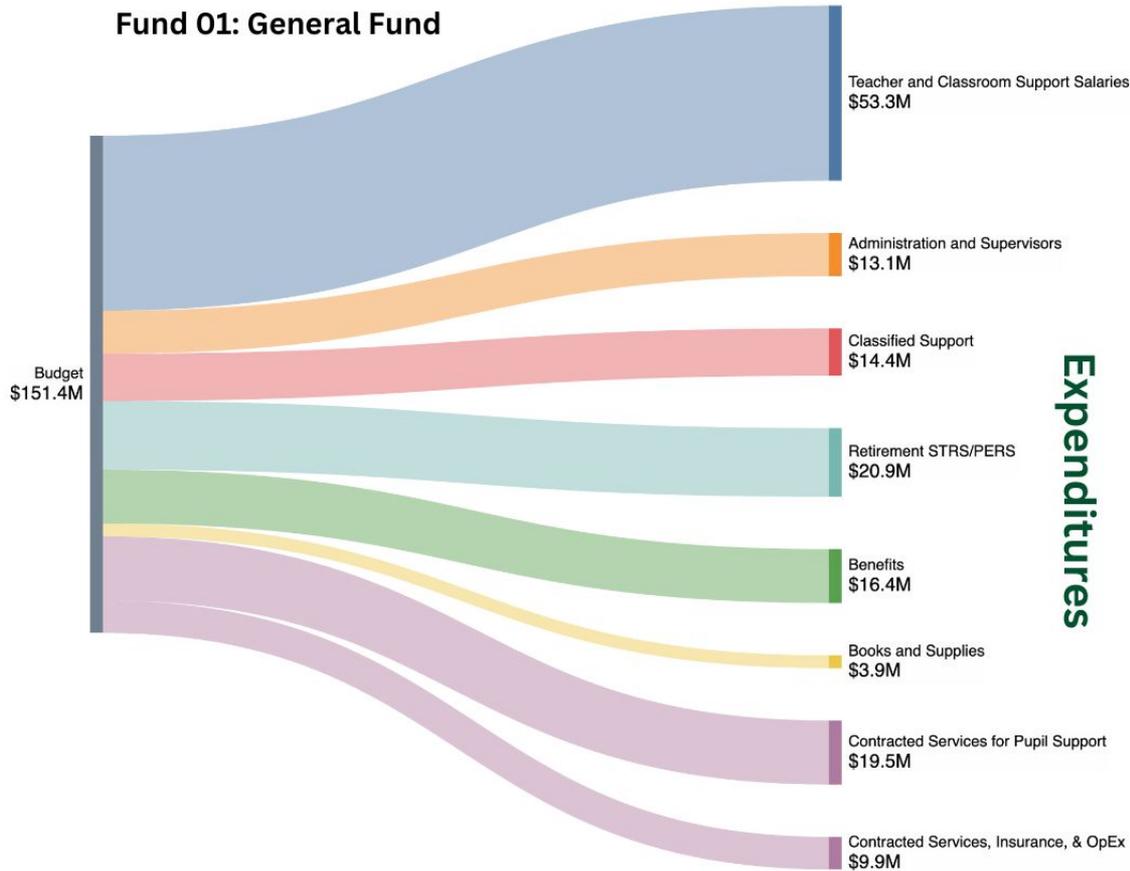
- Textbooks and Core Materials • Materials and Supplies • Equipment

Contracted Services, Insurance, and Operational Expenses

- SPED Services • Enrichment • Insurance • Fingerprinting • Legal Expense • Utilities • Waste Disposal

RCSD 2024-25 1st Interim
Fund 01: General Fund

Fund 01 Expenditure Snapshot



Expenditures

Fund 01 Ending Fund Balance

FUND 01
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
24-25 First Interim

	Adopted Budget 24-25	First Interim 24-25	Difference
C) EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(14,451,380)	(18,125,644)	-3,674,264
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$9,725,000	\$8,725,000	-1,000,000
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$9,725,000	\$8,725,000	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(4,726,380)	(9,400,644)	-4,674,264
F) BEGINNING FUND BALANCE	\$25,361,257	\$25,361,257	\$0
G) ENDING FUND BALANCE	\$20,634,877	\$15,960,613	-\$4,674,264

Multi-Year Projections

24-25 1st Interim	2024-25	2025-26	2026-27
REVENUES			
Local Control Funding Formula (LCFF including S/C)	\$98,260,258	\$102,531,731	\$107,054,377
Federal Revenues	\$4,524,482	\$4,704,119	\$4,844,386
Other State/Local Revenues	30,473,391	30,526,089	31,456,193
Transfers In/Other Sources & Transfers Out/Other Uses	8,725,000	4,850,000	3,200,000
TOTAL REVENUES	\$141,983,131	\$142,611,939	\$146,554,956
Expenditures			
Salaries & Benefits	\$118,259,605	\$115,156,607	\$117,463,439
Books/Supplies & Outlay	3,864,844	3,745,435	3,860,794
Services & Operating Expenses	29,376,733	27,662,630	28,478,179
Capital Outlay	115,423	0	0
Other Outgo & Indirect Costs	-232,830	-221,516	-228,405
TOTAL EXPENDITURES	\$151,383,775	\$146,343,157	\$149,574,007
Current Year Increase/Decrease In Fund Balance	-\$9,400,644	-\$3,731,218	-\$3,019,051
Beginning Balance	\$25,361,257	\$15,960,613	\$12,229,395
Ending Balance	\$15,960,613	\$12,229,395	\$9,210,344

Multi-Year Projections: 1st Interim



Ending Balance	\$15,960,613	\$12,229,395	\$9,210,344
Components of Ending Balance	2024-25	2025-26	2025-27
Revolving Cash/Stores/Prepaid	80,000	80,000	80,000
Restricted Ending Balance	10,275,291	7,563,378	6,558,141
Assigned	1,063,809	150,000	150,000
Board Mandated Reserve (Goal 3%) (0%, 0%, 0%)	0	0	0
Reserve for Economic Uncertainty (3%)	4,541,513	4,390,295	4,487,220
Unassigned/Unappropriated Ending Balance	\$0	\$45,723	-\$2,065,017
Ending Balance	\$15,960,613	\$12,229,395	\$9,210,344

Other Funds: 24-25 Balances

Other Funds: Fund Balance	Adopted Budget 24-25	First Interim 24-25	Difference
Fund 12: Child Development	\$1,918,540	\$1,918,540	\$0
Fund 13: Cafeteria	3,012,629	1,717,147	-1,295,482
Fund 14: Deferred Maintenance	14	14	0
Fund 21: Building (Bond)	91,880,609	91,633,169	-247,440
Fund 25: Capital Facilities	21,002,282	23,307,238	2,304,956
Fund 35: County Facilities Fund	\$23,198,425	23,965,144	766,719
Fund 40: Capital Outlay	\$1,817,964	\$1,827,964	\$10,000

Areas to Monitor

- Negotiations
- Fully Expended One-Time Funds
- Enrollment
- Staffing
- 2025-26 California Proposed State Budget

Next Steps



January

-
- ★ California Proposed Budget



March

-
- ★ 2nd Interim Report



Spring

-
- ★ Budget/LCAP Development
 - ★ Budget/LCAP Public Hearings
 - ★ Budget/LCAP Adoption



EST. 1895

REDWOOD CITY
SCHOOL DISTRICT

COMMONLY USED ACRONYMS

Acronyms

AB	Assembly Bill
ADA	Average Daily Attendance
BEA	U.S. Bureau of Economic Analysis
BLS	U.S. Bureau of Labor Statistics
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CDE	California Department of Education
CEA	Current Expense of Education Actuals
COE	County Office of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSPP	California State Preschool Program
CTE	Career Technical Education
DOF	Department of Finance
EC §	Education Code Section
ELO-P	Expanded Learning Opportunities Program
ERAF	Educational Revenue Augmentation Fund
ESSER	Elementary and Secondary School Emergency Relief
FED	Federal Reserve
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
HR	Human Resources
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LEA	Local Educational Agency
LFP	Labor Force Participation
MBG	Mandate Block Grant
MYP	Multiyear Projection
P-2	Second Principal (Apportionment)
PERB	Public Employment Relations Board
PIT	Personal Income Tax
PSSSA	Public School System Stabilization Act
S/C	Supplemental and Concentration Grant
SB	Senate Bill
SELPA	Special Education Local Plan Area
SSC	School Services of California Inc.
TK	Transitional Kindergarten
UPP	Unduplicated Pupil Percentage