Fiscal Year 2024-2025

2nd Interim Financial Report

March 11, 2025

Section 1:

Introduction

Introduction

Presentation

Financial Summary

FY 2024/25 Budget Revisions at 2nd Interim

2 Year Budget Forecast with Current Assumptions

All Funds Summary

DATE: March 11, 2025

TO: Board of Trustees, Reed Union School District

SUBJECT: Fiscal Year 2024-2025 2nd Interim Financial Report

INTRODUCTION:

School Districts are required by statute to file two financial reports during the fiscal year (i.e. interim reports), following the District's adoption of the current year budget. The District's Budget for the 2024/25 Fiscal Year was originally adopted by the Board of Trustees on June 11, 2024 in advance of the current fiscal year. The Board of Trustees subsequently approved the District's 1st Interim Financial report and revisions to the adopted budget on December 16, 2025.

The District's 2nd Interim Report as presented: (1) provides an additional update on the District's financial condition as of January 31, 2025; (2) presents revisions to the FY 2024/25 (the current year) Budget, accounting for the most up to date revenue and expenditure assumptions; and (3), revises the District's FY 2025/26 and FY 2026/27 forecast based on the revisions to the FY 2024/25 Budget and taking into consideration updated enrollment, staffing, statutory, and operational variables in the outyears. These details are outlined in the following presentation.

The Board of Trustees must file a certification of the District's financial condition, indicating that the District will meet its financial obligations in the current and following 2 fiscal years, while meeting the State of California's minimum reserve for economic uncertainties.

At this time, the District recommends that the Reed Union School District Board of Trustees file a Positive Certification as part of its approval of the budget revisions presented in the FY 2024/25 2nd Interim Report.

Sincerely,

Dr. Chris J. Kim
Chief Business Official
Reed Union School District

REED UNION SCHOOL DISTRICT

Fiscal Year 2024-25

2nd Interim Financial Report

Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@reedschools.org

March 11, 2025

REED UNION SCHOOL DISTRICT

AGENDA:

- **2nd Interim Overview & Certification**
- **School Budget Cycle**
- **Recap of 1st Interim**
  - Key Terms & Assumptions
  - Prior Year Audited Actuals → Original Adopted CY Budget → Current Year 1st Interim Budget Proposal
- **Current Year Expenditures, Budget Proposal at 2nd Interim**
  - Revenue
  - Expenditures
  - Projected Ending Fund Balances and Components of Reserves
- **Current Year → 2 Year Budget Forecast**
- **Other Funds (13, 14, 25, 40)**
- **Next Steps**

2nd Interim Reporting:

- Education Code (EC) 42130 requires each school district to submit Interim Report(s) to the District's Governing Board for approval.
- Financial Activity period covering July 1st through January 31st.
- Current Year (FY 24/25) Budget Updates
- 2 Year General Fund Forecast (FY 25/26 & FY 26/27)

Certification Requirement:

- Positive – The district will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years (district meets state minimum reserve level in all years.
- Qualified – The district may not be able to meet its financial obligations for the current fiscal year or two subsequent fiscal years (district is not meeting reserve level in one year).
- Negative – The district will be unable to meet its financial obligations for the current fiscal year or the subsequent fiscal year (district is not meeting reserves in the current year or is not maintaining a positive cash balance in the current or first subsequent year).

REED UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

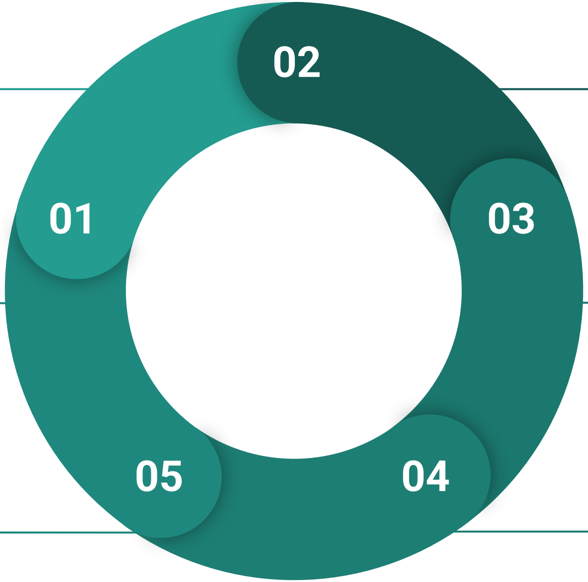
In June of the Prior Fiscal Year Districts Develop and Present the Budget for the Following Fiscal Year.

2nd Interim

In March of the Current Fiscal Year, Districts update Budget Assumptions (revenue and expenditures) and present those updates to the Board.

Audit

By January of the Current Fiscal Year, Districts will have completed its audit of the prior fiscal year. The audit report is presented to the Board by January. _NOTE: This updates Beginning Fund Balances in the Current Fiscal Year._



45 Day Budget Revision

In August of the Current Fiscal Year, Districts have the option to update the Budget based on State Revenue Adjustments.

Prior Year Unaudited Actuals

In September of the Current Fiscal Year, Districts complete year end accounting for the Prior Fiscal Year. _NOTE: This updates Beginning Fund Balances in the Current Fiscal Year._

1st Interim

In December of the Current Fiscal Year, Districts update Budget Assumptions (revenue and expenditures) and present those updates to the Board.

REED UNION SCHOOL DISTRICT

	Ongoing Revenue *	One Time Revenue
Unrestricted Revenue	Property Taxes (Local) Lottery (State)	
Restricted Revenue	Parcel Taxes (Local) Foundation (Local) Special Ed. Grants (State and Federal) Title Funding (Federal)	COVID Funding (Federal) Instructional Block Grant (State) Educator Eff. Grant (State)

Contributions	Contributions
Property Taxes (Local)	<u>Operations</u> Educator Salaries and Benefits
<u>Operations</u> Special Education Maintenance & Operations	Parcel Taxes (Local)

Unrestricted Revenue: *Revenue that a school district can generally use for any educational purpose at its discretion, without specific limitations or restrictions.*

Restricted Revenue: *Revenue with specific limitations or conditions imposed on how they can be used. Set by the source of the funding (e.g., grants).*

Ongoing Funding: *Recurring sources of revenue that are expected to continue over time under current assumptions.*

One Time Funding: *Funds received for a specific purpose or period, with no guarantee of future availability.*

Revenue & Contribution Key Terms and Assumptions

<table>
<tr><th></th><th>Fund 01 (General Fund)</th><th>Fund 40 (Facilities)</th><th>Fund 13 (Child Nutrition)</th></tr>
<tr><td>Unrestricted Revenue</td><td rowspan="2">Salaries and Benefits
Instructional Materials & Supplies
Educational Programs
Student Services
Special Education Program
Student Transportation
Vendor Contracts
Utilities
Maintenance & Operations</td><td></td><td></td></tr>
<tr><td>Restricted Revenue</td><td>(+) Tenant Leases
(-) Cost of Facilities Upkeep
(Net Transfer)</td><td>(-) Vendor Contracts
(-) Materials and Supplies
(+) State Reimbursements
(+) Federal Reimbursements</td></tr>
</table>

Transfers In

REED UNION SCHOOL DISTRICT

	FY2024/25 **(1st Interim Budget)** Dec. 16, 2024	FY2024/25 **(2nd Interim Budget)** Mar. 11, 2025	Variance ($)	Variance (%)	NOTES:
A. Revenue					
1. LCFF Sources	$199,718	$199,718	$0	0.0%	
2. Property Taxes	$21,633,651	$21,633,651	$0	0.0%	*4.35% Growth Rate in CY.*
3. Federal Sources	$237,928	$237,928	$0	0.0%	
4. State Sources	$1,031,295	$1,031,295	$0	0.0%	*State COLA: 1.07%*
a. CalSTRS on Behalf	$990,702	$990,702	$0	0.0%	
5. Parcel Taxes (Local)	$2,592,818	$2,592,818	$0	0.0%	*3% Growth Rate*
6. Foundation for Reed Schools (Local)	$1,500,000	$1,500,000	$0	0.0%	
7. Other Local Sources	$600,985	$600,985	$0	0.0%	*10 Year Treasury Forecast*
b. Local Transportation on Behalf	$528,596	$528,596	$0	0.0%	
a. Special Education Apportionment	$731,470	$731,470	$0	0.0%	
Total Revenue	$30,047,163	$30,047,163	$0	0.0%	

Revenue: Proposed Budget Revisions at 2nd Interim (FY 2024/25)

REED UNION SCHOOL DISTRICT

CERTIFICATED AND CLASSIFIED SALARIES

- Certificated Employees: Teachers, Counselors, Psychologists, Speech Therapists, etc.
- Classified Employees: Instructional Aides, Office Managers, Custodians, etc.

BENEFITS

- Statutory: Social Security (6.20%), SUI (0.50%), WC (1.06%), MCare (1.45%)
- Health (ex. Kaiser): Employee Only. ($14,106), Employee +1 ($18,100), Family ($22,260)
- Retirement: CalSTRS (19.10%), CalPERS (27.05%)
- Post Retirement Benefits (OPEB): $355 / Month to Age 65

BOOKS AND SUPPLIES

- Instructional Materials, Curriculum, Administrative Supplies, M&O Supplies, etc.

SERVICES AND OPERATING EXPENDITURES

- Vendor Contracts, NPS & NPA, Educational Consultants, Utilities, Insurance, Networks, Legal, Professional Development, etc.

CAPITAL OUTLAY

- Equipment (e.g. Playgrounds)

OTHER OUTGO

- MCOE (Special Ed. Tuition) and Apple Device Leases

REED UNION SCHOOL DISTRICT

	FY2024/25 (1st Interim Budget) Dec. 16, 2024	FY2024/25 (2nd Interim Budget) Mar. 11, 2025	Variance ($)	Variance (%)	NOTES:
B. Expenditures					
1. Certificated Salaries	$12,495,664	$12,382,950	-$112,714	-0.9%	*Primary Factor: TOSA Position*
2. Classified Salaries	$4,766,038	$4,766,038	$0	0.0%	
3. Employee Benefits	---	---	---	---	
a. CalSTRS	$2,359,838	$2,338,310	-$21,528	-0.9%	*Remains at 19.10% of Gross Salary*
b. CalSTRS on Behalf	$990,702	$990,702	$0	0.0%	
c. CalPERS	$1,237,953	$1,337,953	$100,000	8.1%	*Remains at 27.05%. + Cert. Staff on CalPERS.*
d. Health & Welfare	$2,188,205	$2,165,945	-$22,260	-1.0%	*Reduction Assoc. w/ Removal of TOSA Budget.*
e. Statutory	$793,827	$843,827	$50,000	6.3%	*+ Cert. Staff Contributing to OASDI + Worker's Comp.*
f. OPEB	$345,000	$345,000	$0	0.0%	
4. Books and Supplies	$871,328	$871,328	$0	0.0%	
5. Services and Operating Expenditures	$3,451,212	$3,868,712	$417,500	12.1%	*Legal Settlement + PGE + Ranch + SP. Transport + NPS*
a. Local Transportation on Behalf	$528,596	$528,596	$0	0.0%	
6. Capital Outlay	$25,000	$25,000	$0	0.0%	
7. Other Outgo	$450,000	$450,000	$0	0.0%	
Total Expenditures	$30,503,363	$30,914,361	$410,998	1.3%	

Expenditures: Proposed Budget Revisions at 2nd Interim (FY 2024/25)

REED UNION SCHOOL DISTRICT

	FY2024/25 (1st Interim Budget) Dec. 16, 2024	FY2024/25 (2nd Interim Budget) Dec. 16, 2024	Variance ($)	Variance (%)	NOTES:
C. Net (Before Transfers In)	-$456,201	-$867,198			
D. Other Financing Sources / Uses					
1. Transfers In	$470,000	$470,000	$0	0.00%	
2. Transfers Out	$0	$0			
3. Net Contributions	$0	$0			
Total Other Financing Sources / Uses	$470,000	$470,000			
E. Change in Fund Balance	**$13,799**	**-$397,198**			
F. Beginning Balance	**$14,184,528**	**$14,184,528**			
G. Ending Balance	**$14,198,327**	**$13,787,329**	**-$410,998**	**-2.89%**	
H. Components of Ending Balance	---	---			
1. Revolving Cash & Prepaid	$0	$0			
2. Restricted Balances	$1,624,428	$1,409,428	-$215,000	-13.24%	*I.e. The Ranch + NPS*
3. Board Policy Designated (23%)	$7,015,774	$7,110,303	$94,529	1.35%	*Associated w/ Increase in Total Expenditures*
4. State Required Reserves (4%)	$1,220,135	$1,236,574	$16,440	1.35%	*Associated w/ Increase in Total Expenditures*
5. Unassigned / Unappropriated	$4,337,991	$4,031,024	-$306,967	-7.08%	*I.e. Legal Settlement + PGE + Sp. Transport.*

FY 24/25 Projected Ending Fund Balance at 2nd Interim

REED UNION SCHOOL DISTRICT

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	89,188.00
6266	Educator Effectiveness, FY 2021-22	157,802.62
6300	Lottery: Instructional Materials	372,080.72
6318	Antibias Education Grant	1,685.73
6536	Special Ed: Dispute Prevention and Dispute Resolution	4,562.50
6537	Special Ed: Learning Recovery Support	6,450.00
6546	Mental Health-Related Services	128,683.80
6547	Special Education Early Intervention Preschool Grant	39,670.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	282,279.01
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	116,577.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	95,966.97
7311	Classified School Employee Professional Development Block Grant	8,666.00
7415	Classified School Employee Summer Assistance Program	60,541.00
7435	Learning Recovery Emergency Block Grant	539.76
9010	Other Restricted Local	44,735.07
Total, Restricted Balance		1,409,428.18

Projected FY 2024/25 Restricted Resources Ending Fund Balance

REED UNION SCHOOL DISTRICT

	FY2024/25 **(2nd Interim Budget)** Mar. 11, 2025	FY2025/26 **(Forecast)** Mar. 11, 2025	FY2026/27 **(Forecast)** Mar. 11, 2025	
A. Revenue				**NOTES on Forecast Assumptions**
1. LCFF Sources	$199,718	$199,718	$199,718	
2. Property Taxes	$21,633,651	$22,447,289	$23,292,252	*Primary Factor: 3.85% Growth Rate in CY+1 --> CY+2 (Secured)*
3. Federal Sources	$237,928	$237,928	$237,928	
4. State Sources	$1,031,295	$992,456	$1,005,900	*State COLA: 2.43% --> 3.52% (Note: Includes Prop28 Funds)*
a. CalSTRS on Behalf	$990,702	$990,702	$990,702	
5. Parcel Taxes (Local)	$2,592,818	$2,670,602	$2,750,720	*3% Growth Rate*
6. Foundation for Reed Schools (Loca	$1,500,000	$1,500,000	$1,500,000	
7. Other Local Sources	$600,985	$611,235	$603,035	*10 Year Treasury Forecast (4.49% --> 4.41%)*
b. Local Transportation on Behalf	$528,596	$528,596	$528,596	
a. Special Education Apportionme	$731,470	$749,245	$775,618	*Adjusted per COLA.*
Total Revenue	$30,047,163	$30,927,771	$31,884,469	

Current Year → 2 Year Forecast (Revenue)

REED UNION SCHOOL DISTRICT

B. Expenditures	FY2024/25 **(2nd Interim Budget)** Mar. 11, 2025	FY2025/26 **(Forecast)** Mar. 11, 2025	FY2026/27 **(Forecast)** Mar. 11, 2025	NOTES on Forecast Assumptions
1. Certificated Salaries	$12,382,950	$12,903,058	$13,144,859	*Primary Factors: 3% Step/Clm + 2.0 FTE Pre-K + 2.0 FTE TOSA*
2. Classified Salaries	$4,766,038	$4,989,019	$5,138,690	*Primary Factors: 3% Step/Clm + 2.0 FTE Pre-K*
3. Employee Benefits	---			
a. CalSTRS	$2,338,310	$2,413,080	$2,458,021	*19.10%*
b. CalSTRS on Behalf	$990,702	$990,702	$990,702	
c. CalPERS	$1,337,953	$1,416,759	$1,463,040	*27.4% (FY26)--> 27.5% (FY27)*
d. Health & Welfare	$2,165,945	$2,246,309	$2,329,681	*Increases to Premiums based on Prior 3 Year Averages*
e. Statutory	$843,827	$876,580	$897,628	*Increases informed by Gross Salary Adjustments*
f. OPEB	$345,000	$345,000	$345,000	
4. Books and Supplies	$871,328	$1,016,771	$1,000,984	*CPI: 2.92% (FY26) --> 2.70% (FY27)*
5. Services and Operating Expenditu	$3,868,712	$3,721,100	$3,828,683	
a. Local Transportation on Behalf	$528,596	$528,596	$528,596	
6. Capital Outlay	$25,000	$25,000	$25,000	
7. Other Outgo	$450,000	$450,000	$450,000	
Total Expenditures	$30,914,361	$31,921,972	$32,600,882	

Current Year → 2 Year Forecast (Expenditures)

REED UNION SCHOOL DISTRICT

	FY2024/25 (2nd Interim Budget) Dec. 16, 2024	FY2025/26 (Forecast) Mar. 11, 2025	FY2026/27 (Forecast) Mar. 11, 2025	
C. Net (Before Transfers In)	-$867,198	-$994,202	-$716,413	
D. Other Financing Sources / Uses				**NOTES on Forecast Assumptions**
1. Transfers In	$470,000	$483,395	$497,510	*Based on Prior Year CPI per Lease Agreements*
2. Transfers Out	$0	$0	$0	
3. Net Contributions	$0	$0	$0	
Total Other Financing Sources / Use	$470,000	$483,395	$497,510	
E. Change in Fund Balance	**-$397,198**	**-$510,807**	**-$218,903**	
F. Beginning Balance	**$14,184,528**	**$13,787,329**	**$13,276,522**	
G. Ending Balance	**$13,787,329**	**$13,276,522**	**$13,057,620**	
H. Components of Ending Balance	---	---	---	**NOTES on Forecast Assumptions**
1. Revolving Cash & Prepaid	$0	$0	$0	
2. Restricted Balances	$1,409,428	$1,000,219	$807,720	
3. Board Policy Designated (23%)	$7,110,303	$7,342,054	$7,498,203	
4. State Required Reserves (4%)	$1,236,574	$1,276,879	$1,304,035	
5. Unassigned / Unappropriated	$4,031,024	$3,657,371	$3,447,661	

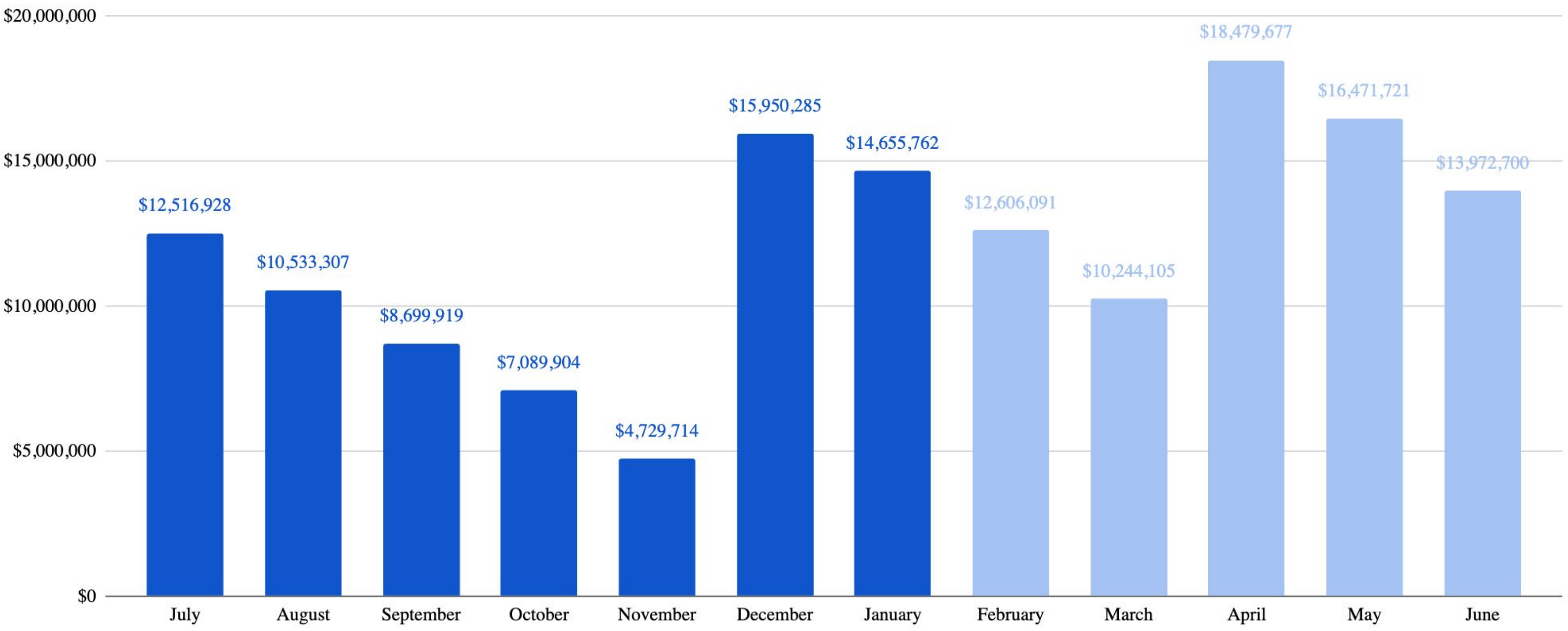
Current Year → 2 Year Forecast (Forecasted Fund Balance)

REED UNION SCHOOL DISTRICT

	FY2024/25 (2nd Int. Budget) Unrestricted	FY2025/26 (Forecast CY +1) Unrestricted	FY2026/27 (Forecast CY+2) Unrestricted	FY2024/25 (2nd Int. Budget) Restricted	FY2025/26 (Forecast) Restricted	FY2026/27 (Forecast) Restricted
A. Revenue	**$23,412,771**	**$24,242,023**	**$25,083,306**	**$6,634,392**	**$6,685,748**	**$6,801,163**
B. Expenditures	**$21,896,627**	**$22,500,084**	**$22,983,010**	**$9,017,734**	**$9,421,888**	**$9,617,872**
C. Net (Before Transfers In)	**$1,516,144**	**$1,741,939**	**$2,100,296**	**-$2,383,343**	**-$2,736,140**	**-$2,816,708**
D. Other Financing Sources / Uses						
1. Transfers In	$470,000	$483,395	$497,510	$0	$0	$0
2. Transfers Out	$0	$0	$0	$0	$0	$0
3. Net Contributions	-$1,999,363	-$2,326,931	-$2,624,210	$1,999,363	$2,326,931	$2,624,210
Total Other Financing Sources / Uses	-$1,529,363	-$1,843,536	-$2,126,700	$1,999,363	$2,326,931	$2,624,210
E. Change in Fund Balance	**-$13,218**	**-$101,597**	**-$26,404**	**-$383,980**	**-$409,209**	**-$192,499**
F. Beginning Balance	**$12,391,119**	**$12,377,901**	**$12,276,304**	**$1,793,408**	**$1,409,428**	**$1,000,219**
G. Ending Balance	**$12,377,901**	**$12,276,304**	**$12,249,900**	**$1,409,428**	**$1,000,219**	**$807,720**

Current Year → 2 Year Forecast (Forecasted Fund Balance by Unrestricted & Restricted Funds)

REED UNION SCHOOL DISTRICT



FY 2024/25 2nd Interim Cash flow Projections

REED UNION SCHOOL DISTRICT

	FY2024/25 **(2nd Interim Budget)** Fund 13 Child Nutrition	FY2024/25 **(2nd Interim Budget)** Fund 14 Deferred Maintenance	FY2024/25 **(2nd Interim Budget)** Fund 25 Developer Fees	FY2024/25 **(2nd Interim Budget)** Fund 40 Capital Outlay Reserve
A. Revenue	**$700,000**	**$750**	**$50,500**	**$872,000**
B. Expenditures	**$700,000**	**$0**	**$30,000**	**$392,000**
C. Net (Before Transfers In)	**$0**	**$750**	**$20,500**	**$480,000**
D. Other Financing Sources / Uses				
1. Transfers In	$0	$0	$0	$0
2. Transfers Out	$0	$0	$0	-$470,000
3. Net Contributions	$0	$0	$0	$0
Total Other Financing Sources / Uses	$0	$0	$0	-$470,000
E. Change in Fund Balance	**$0**	**$750**	**$20,500**	**$10,000**
F. Audited Beginning Balance as of July 1, 2024	**$137,225**	**$19,727**	**$113,656**	**$3,130,007**
G. Projected Ending Balance as of June 30, 2025	**$137,225**	**$20,477**	**$134,156**	**$3,140,007**

** Fund 25 will be reduced by an estimated $100,295 in FY 24/25 following 2nd Interim to account for a reconciliation of Developer Fees with the High School District.*

APRIL	**LCAP**	• FY 2024/25 LCAP Budget Update
	Enrollment	• Enrollment Projections for FY 2025/26
	AB1200 (?)	• Public Disclosure of Cost of Collective Bargaining (TBD)
May	**Routine Updates**	• Report on Governor's May Budget Revisions • Field Trip Budget • Enrollment Projections
Jun.	**Budget**	• FY 2025/26 Budget Public Hearing and Adoption • FY 2025/26 LCAP and Budget Overview • FY 2025/26 Tax Anticipation Note

	FY2024/25 **(1st Interim Budget)** Dec. 16, 2024	FY2024/25 **(2nd Interim Budget)** Mar. 11, 2025	Variance ($)	Variance (%)	NOTES:
A. Revenue					
1. LCFF Sources	$199,718	$199,718	$0	0.0%	
2. Property Taxes	$21,633,651	$21,633,651	$0	0.0%	*4.35% Growth Rate in CY.*
3. Federal Sources	$237,928	$237,928	$0	0.0%	
4. State Sources	$1,031,295	$1,031,295	$0	0.0%	*State COLA: 1.07%*
a. CalSTRS on Behalf	$990,702	$990,702	$0	0.0%	
5. Parcel Taxes (Local)	$2,592,818	$2,592,818	$0	0.0%	*3% Growth Rate*
6. Foundation for Reed Schools (Local)	$1,500,000	$1,500,000	$0	0.0%	
7. Other Local Sources	$600,985	$600,985	$0	0.0%	*10 Year Treasury Forecast*
b. Local Transportation on Behalf	$528,596	$528,596	$0	0.0%	
a. Special Education Apportionment	$731,470	$731,470	$0	0.0%	
Total Revenue	$30,047,163	$30,047,163	$0	0.0%	

	FY2024/25 **(1st Interim Budget)** Dec. 16, 2024	FY2024/25 **(2nd Interim Budget)** Mar. 11, 2025	Variance ($)	Variance (%)	NOTES:
B. Expenditures					
1. Certificated Salaries	$12,495,664	$12,382,950	-$112,714	-0.9%	*Primary Factor: TOSA Position*
2. Classified Salaries	$4,766,038	$4,766,038	$0	0.0%	
3. Employee Benefits	---	---	---	---	
a. CalSTRS	$2,359,838	$2,338,310	-$21,528	-0.9%	*Remains at 19.10% of Gross Salary*
b. CalSTRS on Behalf	$990,702	$990,702	$0	0.0%	
c. CalPERS	$1,237,953	$1,337,953	$100,000	8.1%	*Remains at 27.05%. + Cert. Staff on CalPERS.*
d. Health & Welfare	$2,188,205	$2,165,945	-$22,260	-1.0%	*Reduction Assoc. w/ Removal of TOSA Budget.*
e. Statutory	$793,827	$843,827	$50,000	6.3%	*+ Cert. Staff Contributing to OASDI + Worker's Comp.*
f. OPEB	$345,000	$345,000	$0	0.0%	
4. Books and Supplies	$871,328	$871,328	$0	0.0%	
5. Services and Operating Expenditures	$3,451,212	$3,868,712	$417,500	12.1%	*Legal Settlement + PGE + Ranch + SP. Transport + NPS*
a. Local Transportation on Behalf	$528,596	$528,596	$0	0.0%	
6. Capital Outlay	$25,000	$25,000	$0	0.0%	
7. Other Outgo	$450,000	$450,000	$0	0.0%	
Total Expenditures	$30,503,363	$30,914,361	$410,998	1.3%	

	FY2024/25 **(1st Interim Budget)** Dec. 16, 2024	FY2024/25 **(2nd Interim Budget)** Dec. 16, 2024	Variance ($)	Variance (%)	NOTES:
C. Net (Before Transfers In)	-$456,201	-$867,198			
D. Other Financing Sources / Uses					
1. Transfers In	$470,000	$470,000	$0	0.00%	
2. Transfers Out	$0	$0			
3. Net Contributions	$0	$0			
Total Other Financing Sources / Uses	$470,000	$470,000			
E. Change in Fund Balance	**$13,799**	**-$397,198**			
F. Beginning Balance	**$14,184,528**	**$14,184,528**			
G. Ending Balance	**$14,198,327**	**$13,787,329**	**-$410,998**	**-2.89%**	
H. Components of Ending Balance	---	---			
1. Revolving Cash & Prepaid	$0	$0			
2. Restricted Balances	$1,624,428	$1,409,428	-$215,000	-13.24%	*I.e. The Ranch + NPS*
3. Board Policy Designated (23%)	$7,015,774	$7,110,303	$94,529	1.35%	*Associated w/ Increase in Total Expenditures*
4. State Required Reserves (4%)	$1,220,135	$1,236,574	$16,440	1.35%	*Associated w/ Increase in Total Expenditures*
5. Unassigned / Unappropriated	$4,337,991	$4,031,024	-$306,967	-7.08%	*I.e. Legal Settlement + PGE + Sp. Transport.*

	FY2024/25 (2nd Interim Budget) Mar. 11, 2025	FY2025/26 (Forecast) Mar. 11, 2025	FY2026/27 (Forecast) Mar. 11, 2025	
A. Revenue				**NOTES on Forecast Assumptions**
1. LCFF Sources	$199,718	$199,718	$199,718	
2. Property Taxes	$21,633,651	$22,447,289	$23,292,252	*Primary Factor: 3.85% Growth Rate in CY+1 --> CY+2 (Secured)*
3. Federal Sources	$237,928	$237,928	$237,928	
4. State Sources	$1,031,295	$992,456	$1,005,900	*State COLA: 2.43% --> 3.52% (Note: Includes Prop28 Funds)*
a. CalSTRS on Behalf	$990,702	$990,702	$990,702	
5. Parcel Taxes (Local)	$2,592,818	$2,670,602	$2,750,720	*3% Growth Rate*
6. Foundation for Reed Schools (Loca	$1,500,000	$1,500,000	$1,500,000	
7. Other Local Sources	$600,985	$611,235	$603,035	*10 Year Treasury Forecast (4.49% --> 4.41%)*
b. Local Transportation on Behalf	$528,596	$528,596	$528,596	
a. Special Education Apportionme	$731,470	$749,245	$775,618	*Adjusted per COLA.*
Total Revenue	$30,047,163	$30,927,771	$31,884,469	

	FY2024/25 (2nd Interim Budget) Mar. 11, 2025	FY2025/26 (Forecast) Mar. 11, 2025	FY2026/27 (Forecast) Mar. 11, 2025	
B. Expenditures				**NOTES on Forecast Assumptions**
1. Certificated Salaries	$12,382,950	$12,903,058	$13,144,859	*Primary Factors: 3% Step/Clm + 2.0 FTE Pre-K + 2.0 FTE TOSA*
2. Classified Salaries	$4,766,038	$4,989,019	$5,138,690	*Primary Factors: 3% Step/Clm + 2.0 FTE Pre-K*
3. Employee Benefits	---			
a. CalSTRS	$2,338,310	$2,413,080	$2,458,021	*19.10%*
b. CalSTRS on Behalf	$990,702	$990,702	$990,702	
c. CalPERS	$1,337,953	$1,416,759	$1,463,040	*27.4% (FY26)--> 27.5% (FY27)*
d. Health & Welfare	$2,165,945	$2,246,309	$2,329,681	*Increases to Premiums based on Prior 3 Year Averages*
e. Statutory	$843,827	$876,580	$897,628	*Increases informed by Gross Salary Adjustments*
f. OPEB	$345,000	$345,000	$345,000	
4. Books and Supplies	$871,328	$1,016,771	$1,000,984	*CPI: 2.92% (FY26) --> 2.70% (FY27)*
5. Services and Operating Expenditui	$3,868,712	$3,721,100	$3,828,683	
a. Local Transportation on Behalf	$528,596	$528,596	$528,596	
6. Capital Outlay	$25,000	$25,000	$25,000	
7. Other Outgo	$450,000	$450,000	$450,000	
Total Expenditures	$30,914,361	$31,921,972	$32,600,882	

	FY2024/25 (2nd Interim Budget) Dec. 16, 2024	FY2025/26 (Forecast) Mar. 11, 2025	FY2026/27 (Forecast) Mar. 11, 2025	
C. Net (Before Transfers In)	-$867,198	-$994,202	-$716,413	
D. Other Financing Sources / Uses				**NOTES on Forecast Assumptions**
1. Transfers In	$470,000	$483,395	$497,510	*Based on Prior Year CPI per Lease Agreements*
2. Transfers Out	$0	$0	$0	
3. Net Contributions	$0	$0	$0	
Total Other Financing Sources / Use	$470,000	$483,395	$497,510	
E. Change in Fund Balance	**-$397,198**	**-$510,807**	**-$218,903**	
F. Beginning Balance	**$14,184,528**	**$13,787,329**	**$13,276,522**	
G. Ending Balance	**$13,787,329**	**$13,276,522**	**$13,057,620**	
H. Components of Ending Balance	---	---	---	**NOTES on Forecast Assumptions**
1. Revolving Cash & Prepaid	$0	$0	$0	
2. Restricted Balances	$1,409,428	$1,000,219	$807,720	
3. Board Policy Designated (23%)	$7,110,303	$7,342,054	$7,498,203	
4. State Required Reserves (4%)	$1,236,574	$1,276,879	$1,304,035	
5. Unassigned / Unappropriated	$4,031,024	$3,657,371	$3,447,661	

Reed Union School District

FY 2024/25 2nd Interim

ALL FUNDS SUMMARY

		Fund 01	Fund 01		Fund 01		Fund 13	Fund 14	Fund 25	Fund 40
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund **(COMBINED)**		Cafeteria	Deferred Maintenance	Capital Facilities (Developer Fees)	Reserve for Capital Outlay
Audited Beginning Balance		**$12,391,119**	**$1,793,408**	=	**$14,184,528**		**$137,225**	**$19,727**	**$113,656**	**$3,130,007**
A Income										
LCFF	8010-8099	$21,833,369	$0		$21,833,369		$0	$0	$0	$0
Federal	8100-8299	$0	$237,928		$237,928		$406,000	$0	$0	$0
State	8300-8599	$465,806	$1,556,191		$2,021,997		$293,000	$0	$0	$0
Local	8600-8799	$1,113,596	$4,840,273		$5,953,869		$1,000	$750	$50,500	$872,000
Total Revenue		**$23,412,771**	**$6,634,392**	=	**$30,047,163**		**$700,000**	**$750**	**$50,500**	**$872,000**
B Expenditures										
Certificated Salaries	1000-1999	$9,542,312	$2,840,638		$12,382,950		$0	$0	$0	$0
Classified Salaries	2000-2999	$3,399,969	$1,366,069		$4,766,038		$0	$0	$0	$0
Employee Benefits	3000-3999	$5,389,066	$2,632,671		$8,021,737		$0	$0	$0	$0
Books and Supplies	4000-4999	$562,475	$308,853		$871,328		$25,000	$0	$0	$0
Services and Expenditures	5000-5999	$2,752,805	$1,644,503		$4,397,308		$675,000	$0	$30,000	$392,000
Capital Outlay	6000-6999	$25,000	$0		$25,000		$0	$0	$0	$0
Other Outgo	7100-7499	$225,000	$225,000		$450,000		$0	$0	$0	$0
Trf of Indirect Costs	7300-7399	$0	$0		$0		$0	$0	$0	$0
Total Expenditures		**$21,896,627**	**$9,017,734**	=	**$30,914,361**		**$700,000**	**$0**	**$30,000**	**$392,000**
C Net Before Transfers In		$1,516,144	-$2,383,343		-$867,198		$0	$750	$20,500	$480,000
D Other Financing Sources / Uses										
Interfund Transfers										
In		$470,000	$0		$470,000		$0	$0	$0	$0
Out		$0	$0		$0		$0	$0	$0	-$470,000
Other Outgo		$0	$0		$0		$0	$0	$0	$0
Contributions		-$1,999,363	$1,999,363		$0		$0	$0	$0	$0
Total Other Financing Sources / Uses		-$1,529,363	$1,999,363		$470,000		$0	$0	$0	-$470,000
E Projected Net Increase/Decrease		**-$13,218**	**-$383,980**	=	**-$397,198**		**$0**	**$750**	**$20,500**	**$10,000**
F Projected Ending Fund Balance		**$12,377,901**	**$1,409,428**	=	**$13,787,329**		**$137,225**	**$20,477**	**$134,156**	**$3,140,007**
Components of Ending Fund Balance										
Revolving Cash & Prepaids		$0	$0		$0		$0	$0	$0	$0
Restricted		$0	$1,409,428		$1,409,428		$135,443	$0	$20,500	$0
Committed (23% Board Policy)		$7,110,303	$0		$7,110,303		$0	$0	$0	$0
Assigned		$0	$0		$0		$1,782	$20,477	$113,655 *	$3,140,007
Reserve for Economic Uncertainty (4%)		$1,236,574	$0		$1,236,574		$0	$0	$0	$0
Unassigned / Unappropriated		$4,031,024	$0		$4,031,024		$0	$0	$0	$0

** Fund 25 will be reduced by an estimated $100,295 in FY 24/25 following 2nd Interim to account for a reconciliation of Developer Fees with the High School District.*

Section 2:

Financial Statements

Form 01: General Fund

Form 13: Cafeteria Special Revenue Fund

Form 14: Deferred Maintenance Fund

Form 25: Capital Facilities Fund

Form 40: Special Reserve Fund for Capital Outlay Projects

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,881,899.00	21,833,369.00	12,258,135.49	21,833,369.00	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	219,940.00	465,806.00	310,781.16	465,806.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,000.00	1,113,596.00	197,996.27	1,113,596.00	0.00	0.0%
5) TOTAL, REVENUES			22,266,839.00	23,412,771.00	12,766,912.92	23,412,771.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,530,606.00	9,655,026.00	6,029,415.03	9,542,312.00	112,714.00	1.2%
2) Classified Salaries		2000-2999	3,371,147.00	3,399,969.00	2,184,524.49	3,399,969.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,330,331.00	5,282,854.21	3,214,437.94	5,389,065.87	(106,211.66)	-2.0%
4) Books and Supplies		4000-4999	629,145.00	562,475.00	421,597.67	562,475.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,776,627.00	2,572,805.00	1,507,382.47	2,752,805.00	(180,000.00)	-7.0%
6) Capital Outlay		6000-6999	100,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	225,000.00	225,000.00	210,648.14	225,000.00	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			20,962,856.00	21,723,129.21	13,568,005.74	21,896,626.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,303,983.00	1,689,641.79	(801,092.82)	1,516,144.13		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	470,000.00	0.00	470,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,446,496.00)	(1,976,862.50)	0.00	(1,999,362.50)	(22,500.00)	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,037,096.00)	(1,506,862.50)	0.00	(1,529,362.50)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,733,113.00)	182,779.29	(801,092.82)	(13,218.37)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,737,003.14	12,391,119.32		12,391,119.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,737,003.14	12,391,119.32		12,391,119.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,737,003.14	12,391,119.32		12,391,119.32		
2) Ending Balance, June 30 (E + F1e)			5,003,890.14	12,573,898.61		12,377,900.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
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		7,110,303.00		
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	1,163,352.12	1,220,134.53		1,236,574.43		
Unassigned/Unappropriated Amount		9790	3,840,538.02	11,353,764.08		4,031,023.52		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	199,630.00	199,718.00	106,206.00	199,718.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	70,525.00	69,772.00	35,183.88	69,772.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	21,212,093.00	21,133,449.00	11,733,565.84	21,133,449.00	0.00	0.0%
Unsecured Roll Taxes		8042	399,651.00	408,341.00	364,834.77	408,341.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	22,089.00	24,067.00	22,089.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,881,899.00	21,833,369.00	12,263,857.49	21,833,369.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(5,722.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,881,899.00	21,833,369.00	12,258,135.49	21,833,369.00	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	35,840.00	35,840.00	38,032.00	35,840.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	184,100.00	184,100.00	63,813.48	184,100.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	245,866.00	208,935.68	245,866.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			219,940.00	465,806.00	310,781.16	465,806.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	15,000.00	7,327.56	15,000.00	0.00	0.0%
Interest		8660	150,000.00	450,000.00	329,738.42	450,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(207,697.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	648,596.00	68,253.39	648,596.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	373.90	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,000.00	1,113,596.00	197,996.27	1,113,596.00	0.00	0.0%
TOTAL, REVENUES			22,266,839.00	23,412,771.00	12,766,912.92	23,412,771.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,882,877.00	7,706,485.00	4,736,764.60	7,593,771.00	112,714.00	1.5%
Certificated Pupil Support Salaries		1200	426,170.00	543,785.00	347,621.95	543,785.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,221,559.00	1,404,756.00	945,028.48	1,404,756.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,530,606.00	9,655,026.00	6,029,415.03	9,542,312.00	112,714.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	647,255.00	686,140.00	386,041.13	686,140.00	0.00	0.0%
Classified Support Salaries		2200	1,170,282.00	1,156,692.00	732,293.22	1,156,692.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	523,968.00	519,863.00	343,825.44	519,863.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,029,642.00	1,037,274.00	722,364.70	1,037,274.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,371,147.00	3,399,969.00	2,184,524.49	3,399,969.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,804,942.00	1,824,437.21	1,092,501.11	1,802,908.87	21,528.34	1.2%
PERS		3201-3202	852,257.00	897,804.00	617,682.34	997,804.00	(100,000.00)	-11.1%
OASDI/Medicare/Alternative		3301-3302	387,672.00	389,894.00	253,846.42	414,894.00	(25,000.00)	-6.4%
Health and Welfare Benefits		3401-3402	1,741,721.00	1,621,348.00	1,032,158.03	1,599,088.00	22,260.00	1.4%
Unemployment Insurance		3501-3502	63,308.00	65,586.00	4,108.30	65,586.00	0.00	0.0%
Workers' Compensation		3601-3602	135,431.00	138,785.00	109,526.60	163,785.00	(25,000.00)	-18.0%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	104,615.14	345,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,330,331.00	5,282,854.21	3,214,437.94	5,389,065.87	(106,211.66)	-2.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	80,000.00	160,000.00	133,176.65	160,000.00	0.00	0.0%
Materials and Supplies		4300	523,006.00	387,475.00	283,806.32	387,475.00	0.00	0.0%
Noncapitalized Equipment		4400	26,139.00	15,000.00	4,614.70	15,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			629,145.00	562,475.00	421,597.67	562,475.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,500.00	797,136.00	0.00	797,136.00	0.00	0.0%
Travel and Conferences		5200	71,730.00	54,000.00	21,009.70	54,000.00	0.00	0.0%
Dues and Memberships		5300	46,740.00	58,000.00	43,406.92	58,000.00	0.00	0.0%
Insurance		5400-5450	173,502.00	200,000.00	200,475.00	200,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	480,000.00	595,000.00	379,928.65	675,000.00	(80,000.00)	-13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,563.00	126,000.00	130,214.47	126,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	774,751.00	621,169.00	622,011.67	721,169.00	(100,000.00)	-16.1%
Communications		5900	100,841.00	121,500.00	110,336.06	121,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,776,627.00	2,572,805.00	1,507,382.47	2,752,805.00	(180,000.00)	-7.0%
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	100,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	25,000.00	0.00	25,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Other Debt Service - Principal		7439	213,000.00	213,000.00	210,648.14	213,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			225,000.00	225,000.00	210,648.14	225,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,962,856.00	21,723,129.21	13,568,005.74	21,896,626.87	(173,497.66)	-0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	470,000.00	0.00	470,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	470,000.00	0.00	470,000.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,446,496.00)	(1,976,862.50)	0.00	(1,999,362.50)	(22,500.00)	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,446,496.00)	(1,976,862.50)	0.00	(1,999,362.50)	(22,500.00)	1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,037,096.00)	(1,506,862.50)	0.00	(1,529,362.50)	(22,500.00)	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	227,074.00	237,928.00	37,793.00	237,928.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,278,206.00	1,556,191.00	215,876.00	1,556,191.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,710,202.00	4,840,272.50	2,442,184.17	4,840,272.50	0.00	0.0%
5) TOTAL, REVENUES			6,215,482.00	6,634,391.50	2,695,853.17	6,634,391.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,035,086.00	2,840,638.00	1,750,694.63	2,840,638.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,114,933.00	1,366,069.00	786,654.41	1,366,069.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,677,638.00	2,632,671.00	1,024,935.29	2,632,671.00	0.00	0.0%
4) Books and Supplies		4000-4999	224,813.00	308,853.00	245,372.17	308,853.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	893,477.00	1,407,003.00	821,188.09	1,644,503.00	(237,500.00)	-16.9%
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	175,000.00	225,000.00	0.00	225,000.00	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			8,120,947.00	8,780,234.00	4,628,844.59	9,017,734.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,905,465.00)	(2,145,842.50)	(1,932,991.42)	(2,383,342.50)		
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	4,446,496.00	1,976,862.50	0.00	1,999,362.50	22,500.00	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,446,496.00	1,976,862.50	0.00	1,999,362.50		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,541,031.00	(168,980.00)	(1,932,991.42)	(383,980.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,275,161.83	2,034,738.99		2,034,738.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	(241,330.81)		(241,330.81)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,275,161.83	1,793,408.18		1,793,408.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,275,161.83	1,793,408.18		1,793,408.18		
2) Ending Balance, June 30 (E + F1e)			6,816,192.83	1,624,428.18		1,409,428.18		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,816,192.83	1,624,428.18		1,409,428.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	144,144.00	144,144.00	0.00	144,144.00	0.00	0.0%
Special Education Discretionary Grants		8182	13,168.00	13,168.00	0.00	13,168.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,762.00	56,040.00	33,108.00	56,040.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	23,000.00	24,576.00	846.00	24,576.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	3,839.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			227,074.00	237,928.00	37,793.00	237,928.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	74,888.00	74,888.00	0.00	74,888.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,203,318.00	1,481,303.00	215,876.00	1,481,303.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,278,206.00	1,556,191.00	215,876.00	1,556,191.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,478,732.00	2,592,817.50	1,425,409.17	2,592,817.50	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	790.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,500,000.00	1,515,985.00	1,015,985.00	1,515,985.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	731,470.00	731,470.00	0.00	731,470.00	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			4,710,202.00	4,840,272.50	2,442,184.17	4,840,272.50	0.00	0.0%
TOTAL, REVENUES			6,215,482.00	6,634,391.50	2,695,853.17	6,634,391.50	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,572,366.00	2,490,670.00	1,526,912.79	2,490,670.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	342,771.00	231,734.00	145,890.88	231,734.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,949.00	118,234.00	77,890.96	118,234.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,035,086.00	2,840,638.00	1,750,694.63	2,840,638.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	739,451.00	808,442.00	491,938.55	808,442.00	0.00	0.0%
Classified Support Salaries		2200	172,485.00	249,013.00	161,408.54	249,013.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,439.00	93,069.00	61,449.96	93,069.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	108,558.00	106,955.00	71,857.36	106,955.00	0.00	0.0%
Other Classified Salaries		2900	0.00	108,590.00	0.00	108,590.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,114,933.00	1,366,069.00	786,654.41	1,366,069.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,494,806.00	1,526,103.00	333,602.69	1,526,103.00	0.00	0.0%
PERS		3201-3202	372,823.00	340,149.00	213,013.34	340,149.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	150,061.00	136,299.00	81,599.74	136,299.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	595,930.00	566,857.00	361,605.61	566,857.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,545.00	20,300.00	1,268.86	20,300.00	0.00	0.0%
Workers' Compensation		3601-3602	43,473.00	42,963.00	33,845.05	42,963.00	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			2,677,638.00	2,632,671.00	1,024,935.29	2,632,671.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	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	224,813.00	301,353.00	242,583.56	301,353.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	7,500.00	2,788.61	7,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			224,813.00	308,853.00	245,372.17	308,853.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	222,585.00	222,585.00	62,664.00	245,085.00	(22,500.00)	-10.1%
Travel and Conferences		5200	37,261.00	79,076.00	54,219.38	79,076.00	0.00	0.0%
Dues and Memberships		5300	1,736.00	1,750.00	1,768.56	1,750.00	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	269,060.00	444,700.00	289,122.27	444,700.00	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	362,835.00	658,892.00	413,413.88	873,892.00	(215,000.00)	-32.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			893,477.00	1,407,003.00	821,188.09	1,644,503.00	(237,500.00)	-16.9%
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)								
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	175,000.00	225,000.00	0.00	225,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			175,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,120,947.00	8,780,234.00	4,628,844.59	9,017,734.00	(237,500.00)	-2.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,446,496.00	1,976,862.50	0.00	1,999,362.50	22,500.00	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,446,496.00	1,976,862.50	0.00	1,999,362.50	22,500.00	1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,446,496.00	1,976,862.50	0.00	1,999,362.50	(22,500.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,881,899.00	21,833,369.00	12,258,135.49	21,833,369.00	0.00	0.0%
2) Federal Revenue		8100-8299	227,074.00	237,928.00	37,793.00	237,928.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,498,146.00	2,021,997.00	526,657.16	2,021,997.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,875,202.00	5,953,868.50	2,640,180.44	5,953,868.50	0.00	0.0%
5) TOTAL, REVENUES			28,482,321.00	30,047,162.50	15,462,766.09	30,047,162.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,565,692.00	12,495,664.00	7,780,109.66	12,382,950.00	112,714.00	0.9%
2) Classified Salaries		2000-2999	4,486,080.00	4,766,038.00	2,971,178.90	4,766,038.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,007,969.00	7,915,525.21	4,239,373.23	8,021,736.87	(106,211.66)	-1.3%
4) Books and Supplies		4000-4999	853,958.00	871,328.00	666,969.84	871,328.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,670,104.00	3,979,808.00	2,328,570.56	4,397,308.00	(417,500.00)	-10.5%
6) Capital Outlay		6000-6999	100,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	400,000.00	450,000.00	210,648.14	450,000.00	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			29,083,803.00	30,503,363.21	18,196,850.33	30,914,360.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(601,482.00)	(456,200.71)	(2,734,084.24)	(867,198.37)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	470,000.00	0.00	470,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			409,400.00	470,000.00	0.00	470,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,082.00)	13,799.29	(2,734,084.24)	(397,198.37)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,012,164.97	14,425,858.31		14,425,858.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	(241,330.81)		(241,330.81)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,012,164.97	14,184,527.50		14,184,527.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,012,164.97	14,184,527.50		14,184,527.50		
2) Ending Balance, June 30 (E + F1e)			11,820,082.97	14,198,326.79		13,787,329.13		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,816,192.83	1,624,428.18		1,409,428.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		7,110,303.00		
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	1,163,352.12	1,220,134.53		1,236,574.43		
Unassigned/Unappropriated Amount		9790	3,840,538.02	11,353,764.08		4,031,023.52		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	199,630.00	199,718.00	106,206.00	199,718.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	70,525.00	69,772.00	35,183.88	69,772.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	21,212,093.00	21,133,449.00	11,733,565.84	21,133,449.00	0.00	0.0%
Unsecured Roll Taxes		8042	399,651.00	408,341.00	364,834.77	408,341.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	22,089.00	24,067.00	22,089.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,881,899.00	21,833,369.00	12,263,857.49	21,833,369.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(5,722.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,881,899.00	21,833,369.00	12,258,135.49	21,833,369.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	144,144.00	144,144.00	0.00	144,144.00	0.00	0.0%
Special Education Discretionary Grants		8182	13,168.00	13,168.00	0.00	13,168.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,762.00	56,040.00	33,108.00	56,040.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	23,000.00	24,576.00	846.00	24,576.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	3,839.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			227,074.00	237,928.00	37,793.00	237,928.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	35,840.00	35,840.00	38,032.00	35,840.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	258,988.00	258,988.00	63,813.48	258,988.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,203,318.00	1,727,169.00	424,811.68	1,727,169.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,498,146.00	2,021,997.00	526,657.16	2,021,997.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,478,732.00	2,592,817.50	1,425,409.17	2,592,817.50	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	15,000.00	7,327.56	15,000.00	0.00	0.0%
Interest		8660	150,000.00	450,000.00	329,738.42	450,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(207,697.00)	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	790.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,500,000.00	2,164,581.00	1,084,238.39	2,164,581.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	373.90	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	731,470.00	731,470.00	0.00	731,470.00	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			4,875,202.00	5,953,868.50	2,640,180.44	5,953,868.50	0.00	0.0%
TOTAL, REVENUES			28,482,321.00	30,047,162.50	15,462,766.09	30,047,162.50	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,455,243.00	10,197,155.00	6,263,677.39	10,084,441.00	112,714.00	1.1%
Certificated Pupil Support Salaries		1200	768,941.00	775,519.00	493,512.83	775,519.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,341,508.00	1,522,990.00	1,022,919.44	1,522,990.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,565,692.00	12,495,664.00	7,780,109.66	12,382,950.00	112,714.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,386,706.00	1,494,582.00	877,979.68	1,494,582.00	0.00	0.0%
Classified Support Salaries		2200	1,342,767.00	1,405,705.00	893,701.76	1,405,705.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	618,407.00	612,932.00	405,275.40	612,932.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,138,200.00	1,144,229.00	794,222.06	1,144,229.00	0.00	0.0%
Other Classified Salaries		2900	0.00	108,590.00	0.00	108,590.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,486,080.00	4,766,038.00	2,971,178.90	4,766,038.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,299,748.00	3,350,540.21	1,426,103.80	3,329,011.87	21,528.34	0.6%
PERS		3201-3202	1,225,080.00	1,237,953.00	830,695.68	1,337,953.00	(100,000.00)	-8.1%
OASDI/Medicare/Alternative		3301-3302	537,733.00	526,193.00	335,446.16	551,193.00	(25,000.00)	-4.8%
Health and Welfare Benefits		3401-3402	2,337,651.00	2,188,205.00	1,393,763.64	2,165,945.00	22,260.00	1.0%
Unemployment Insurance		3501-3502	83,853.00	85,886.00	5,377.16	85,886.00	0.00	0.0%
Workers' Compensation		3601-3602	178,904.00	181,748.00	143,371.65	206,748.00	(25,000.00)	-13.8%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	104,615.14	345,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,007,969.00	7,915,525.21	4,239,373.23	8,021,736.87	(106,211.66)	-1.3%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	80,000.00	160,000.00	133,176.65	160,000.00	0.00	0.0%
Materials and Supplies		4300	747,819.00	688,828.00	526,389.88	688,828.00	0.00	0.0%
Noncapitalized Equipment		4400	26,139.00	22,500.00	7,403.31	22,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			853,958.00	871,328.00	666,969.84	871,328.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	242,085.00	1,019,721.00	62,664.00	1,042,221.00	(22,500.00)	-2.2%
Travel and Conferences		5200	108,991.00	133,076.00	75,229.08	133,076.00	0.00	0.0%
Dues and Memberships		5300	48,476.00	59,750.00	45,175.48	59,750.00	0.00	0.0%
Insurance		5400-5450	173,502.00	200,000.00	200,475.00	200,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	480,000.00	595,000.00	379,928.65	675,000.00	(80,000.00)	-13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	378,623.00	570,700.00	419,336.74	570,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,137,586.00	1,280,061.00	1,035,425.55	1,595,061.00	(315,000.00)	-24.6%
Communications		5900	100,841.00	121,500.00	110,336.06	121,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,670,104.00	3,979,808.00	2,328,570.56	4,397,308.00	(417,500.00)	-10.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	100,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	25,000.00	0.00	25,000.00	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	175,000.00	225,000.00	0.00	225,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Other Debt Service - Principal		7439	213,000.00	213,000.00	210,648.14	213,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			400,000.00	450,000.00	210,648.14	450,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,083,803.00	30,503,363.21	18,196,850.33	30,914,360.87	(410,997.66)	-1.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	470,000.00	0.00	470,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	470,000.00	0.00	470,000.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			409,400.00	470,000.00	0.00	470,000.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	89,188.00
6266	Educator Effectiveness, FY 2021-22	157,802.62
6300	Lottery: Instructional Materials	372,080.72
6318	Antibias Education Grant	1,685.73
6536	Special Ed: Dispute Prevention and Dispute Resolution	4,562.50
6537	Special Ed: Learning Recovery Support	6,450.00
6546	Mental Health-Related Services	128,683.80
6547	Special Education Early Intervention Preschool Grant	39,670.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	282,279.01
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	116,577.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	95,966.97
7311	Classified School Employee Professional Development Block Grant	8,666.00
7415	Classified School Employee Summer Assistance Program	60,541.00
7435	Learning Recovery Emergency Block Grant	539.76
9010	Other Restricted Local	44,735.07
Total, Restricted Balance		1,409,428.18

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	293,414.00	406,000.00	48,019.28	406,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	209,449.00	293,000.00	241,495.29	293,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	537.00	1,000.00	1,942.88	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			503,400.00	700,000.00	291,457.45	700,000.00		
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	25,000.00	200.30	25,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	503,400.00	675,000.00	299,096.54	675,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	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			503,400.00	700,000.00	299,296.84	700,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(7,839.39)	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	(7,839.39)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	107,642.04	137,224.81		137,224.81	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)			107,642.04	137,224.81		137,224.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,642.04	137,224.81		137,224.81		
2) Ending Balance, June 30 (E + F1e)			107,642.04	137,224.81		137,224.81		
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	107,642.04	135,442.81		135,442.81		
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	1,782.00		1,782.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	293,414.00	406,000.00	48,019.28	406,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			293,414.00	406,000.00	48,019.28	406,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	209,449.00	293,000.00	241,495.29	293,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			209,449.00	293,000.00	241,495.29	293,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	537.00	1,000.00	3,724.88	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,782.00)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			537.00	1,000.00	1,942.88	1,000.00	0.00	0.0%
TOTAL, REVENUES			503,400.00	700,000.00	291,457.45	700,000.00		
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	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	25,000.00	200.30	25,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	25,000.00	200.30	25,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	503,400.00	675,000.00	299,096.54	675,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			503,400.00	675,000.00	299,096.54	675,000.00	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	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%
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			503,400.00	700,000.00	299,296.84	700,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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	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)	66,953.29
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	68,489.52
Total, Restricted Balance		135,442.81

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	678.00	750.00	326.34	750.00	0.00	0.0%
5) TOTAL, REVENUES			678.00	750.00	326.34	750.00		
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	678.00	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			678.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	750.00	326.34	750.00		
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	750.00	326.34	750.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,271.51	19,727.32		19,727.32	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)			18,271.51	19,727.32		19,727.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,271.51	19,727.32		19,727.32		
2) Ending Balance, June 30 (E + F1e)			18,271.51	20,477.32		20,477.32		
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	18,271.51	20,477.32		20,477.32		

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	678.00	750.00	616.34	750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(290.00)	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			678.00	750.00	326.34	750.00	0.00	0.0%
TOTAL, REVENUES			678.00	750.00	326.34	750.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	678.00	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			678.00	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			678.00	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	29,719.00	50,500.00	(72,580.94)	50,500.00	0.00	0.0%
5) TOTAL, REVENUES			29,719.00	50,500.00	(72,580.94)	50,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,719.00	30,000.00	13,270.54	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	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			29,719.00	30,000.00	13,270.54	30,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	20,500.00	(85,851.48)	20,500.00		
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	20,500.00	(85,851.48)	20,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	130,566.50	113,655.75		113,655.75	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)			130,566.50	113,655.75		113,655.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,566.50	113,655.75		113,655.75		
2) Ending Balance, June 30 (E + F1e)			130,566.50	134,155.75		134,155.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	130,566.02	20,500.00		20,500.00		
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	.48	113,655.75		113,655.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	860.00	500.00	3,808.06	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,941.00)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	28,859.00	50,000.00	(74,448.00)	50,000.00	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			29,719.00	50,500.00	(72,580.94)	50,500.00	0.00	0.0%
TOTAL, REVENUES			29,719.00	50,500.00	(72,580.94)	50,500.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,719.00	30,000.00	12,382.80	30,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	887.74	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			29,719.00	30,000.00	13,270.54	30,000.00	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								
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			29,719.00	30,000.00	13,270.54	30,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	20,500.00
Total, Restricted Balance		20,500.00

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	779,223.00	872,000.00	627,516.85	872,000.00	0.00	0.0%
5) TOTAL, REVENUES			779,223.00	872,000.00	627,516.85	872,000.00		
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	2,146.25	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	268,481.00	392,000.00	419,331.28	392,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	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			268,481.00	392,000.00	421,477.53	392,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			510,742.00	480,000.00	206,039.32	480,000.00		
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	409,400.00	470,000.00	0.00	470,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(409,400.00)	(470,000.00)	0.00	(470,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,342.00	10,000.00	206,039.32	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,442,864.87	3,125,431.77		3,125,431.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	4,575.00		4,575.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,442,864.87	3,130,006.77		3,130,006.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,442,864.87	3,130,006.77		3,130,006.77		
2) Ending Balance, June 30 (E + F1e)			2,544,206.87	3,140,006.77		3,140,006.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,544,206.87	3,140,006.77		3,140,006.77		
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	721,689.00	782,000.00	573,855.70	782,000.00	0.00	0.0%
Interest		8660	57,534.00	90,000.00	99,790.15	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(46,129.00)	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			779,223.00	872,000.00	627,516.85	872,000.00	0.00	0.0%
TOTAL, REVENUES			779,223.00	872,000.00	627,516.85	872,000.00		
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	2,146.25	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	2,146.25	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	123,512.00	50,000.00	19,397.59	50,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	133,875.00	330,000.00	349,786.33	280,000.00	50,000.00	15.2%
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	8,775.00	9,000.00	46,332.68	59,000.00	(50,000.00)	-555.6%
Communications		5900	2,319.00	3,000.00	3,814.68	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			268,481.00	392,000.00	419,331.28	392,000.00	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			268,481.00	392,000.00	421,477.53	392,000.00		
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	409,400.00	470,000.00	0.00	470,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	470,000.00	0.00	470,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,400.00)	(470,000.00)	0.00	(470,000.00)		

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

Section 3:

Supplemental State Forms:

Form CA: Certifications

Form A: Average Daily Attendance

Criteria and Standards

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: March 11, 2025 Signed: ______________________________

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

___ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Dr. Chris J. Kim Telephone: 415-381-1112

Title: Chief Business Official E-mail: ckim@reedschools.org

Criteria and Standards Review Summary

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	994.25	999.93	999.93	999.93	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	994.25	999.93	999.93	999.93	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	994.25	999.93	999.93	999.93	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	998.59	999.93		
Charter School	0.00	0.00		
Total ADA	**998.59**	**999.93**	**.1%**	**Met**
1st Subsequent Year (2025-26)				
District Regular	971.67	981.35		
Charter School				
Total ADA	**971.67**	**981.35**	**1.0%**	**Met**
2nd Subsequent Year (2026-27)				
District Regular	962.81	952.85		
Charter School				
Total ADA	**962.81**	**952.85**	**(1.0%)**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CALPADS/Projected	Percent Change	Status
Current Year (2024-25)				
District Regular	1,049.00	1,055.00		
Charter School				
Total Enrollment	**1,049.00**	**1,055.00**	**.6%**	**Met**
1st Subsequent Year (2025-26)				
District Regular	1,021.00	1,033.00		
Charter School				
Total Enrollment	**1,021.00**	**1,033.00**	**1.2%**	**Met**
2nd Subsequent Year (2026-27)				
District Regular	1,011.00	1,003.00		
Charter School				
Total Enrollment	**1,011.00**	**1,003.00**	**(.8%)**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)				
	District Regular	1,104	1,022	
	Charter School			
	Total ADA/Enrollment	**1,104**	**1,022**	**108.0%**
Second Prior Year (2022-23)				
	District Regular	951	1,024	
	Charter School			
	Total ADA/Enrollment	**951**	**1,024**	**92.9%**
First Prior Year (2023-24)				
	District Regular	998	1,048	
	Charter School	0		
	Total ADA/Enrollment	**998**	**1,048**	**95.2%**
			Historical Average Ratio:	98.7%
			District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**99.2%**

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 (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)					
	District Regular	1,000	1,055		
	Charter School	0			
	Total ADA/Enrollment	**1,000**	**1,055**	**94.8%**	**Met**
1st Subsequent Year (2025-26)					
	District Regular	981	1,033		
	Charter School				
	Total ADA/Enrollment	**981**	**1,033**	**95.0%**	**Met**
2nd Subsequent Year (2026-27)					
	District Regular	953	1,003		
	Charter School				
	Total ADA/Enrollment	**953**	**1,003**	**95.0%**	**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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2024-25)	21,833,369.00	21,833,369.00	0.0%	Met
1st Subsequent Year (2025-26)	22,752,674.03	22,636,619.00	(.5%)	Met
2nd Subsequent Year (2026-27)	23,711,968.83	23,479,661.00	(1.0%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	14,537,616.54	17,111,174.99	85.0%
Second Prior Year (2022-23)	15,079,708.07	18,257,182.84	82.6%
First Prior Year (2023-24)	14,013,521.26	18,461,972.25	75.9%
		Historical Average Ratio:	81.2%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**77.2% to 85.2%**	**77.2% to 85.2%**	**77.2% to 85.2%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2024-25)	18,331,346.87	21,896,626.87	83.7%	Met
1st Subsequent Year (2025-26)	18,937,998.12	22,500,084.29	84.2%	Met
2nd Subsequent Year (2026-27)	19,331,497.84	22,983,010.33	84.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2024-25)	237,928.00	237,928.00	0.0%	No
1st Subsequent Year (2025-26)	237,928.00	237,928.00	0.0%	No
2nd Subsequent Year (2026-27)	237,928.00	237,928.00	0.0%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	2,021,997.00	2,021,997.00	0.0%	No
1st Subsequent Year (2025-26)	1,980,938.03	1,983,157.87	.1%	No
2nd Subsequent Year (2026-27)	1,996,932.06	1,996,601.86	0.0%	No
Explanation: (required if Yes)				
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	5,953,868.50	5,953,868.50	0.0%	No
1st Subsequent Year (2025-26)	5,990,918.85	6,059,678.30	1.1%	No
2nd Subsequent Year (2026-27)	6,087,782.55	6,157,969.49	1.2%	No
Explanation: (required if Yes)				
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	871,328.00	871,328.00	0.0%	No
1st Subsequent Year (2025-26)	1,046,247.98	1,016,770.78	-2.8%	No
2nd Subsequent Year (2026-27)	1,071,432.55	1,000,983.59	-6.6%	Yes
Explanation: (required if Yes)	FY 2025/26 and FY 2026/27 projected budgets for Books and Supplies includes revised curriculum adoption plans. FY 2025/26 was adjusted to include a budget of $120,000 in Resource 6300. FY 2026/27 was adjusted to include a budget of $80,000 in Resource 6300.			
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	3,979,808.00	4,397,308.00	10.5%	Yes
1st Subsequent Year (2025-26)	4,040,143.30	4,249,695.88	5.2%	Yes
2nd Subsequent Year (2026-27)	4,153,671.33	4,357,279.00	4.9%	No
Explanation: (required if Yes)	The Services and Operating Budget for FY 2024/25 was revised to include additional costs associated with a Legal Settlement, Special Education Transportation, a Non Public School Enrollment, Tutoring Program Expenditures, and increasing cost of Utilities. The Budget for 2025/26 increased in response to the additional expenditure in the prior, adjusted for CPI.			

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	8,213,793.50	8,213,793.50	0.0%	Met
1st Subsequent Year (2025-26)	8,209,784.88	8,280,764.17	.9%	Met
2nd Subsequent Year (2026-27)	8,322,642.61	8,392,499.35	.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	4,851,136.00	5,268,636.00	8.6%	Not Met
1st Subsequent Year (2025-26)	5,086,391.28	5,266,466.66	3.5%	Met
2nd Subsequent Year (2026-27)	5,225,103.88	5,358,262.59	2.5%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	
Explanation: Other Local Revenue (linked from 6A if NOT met)	

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

Explanation: Books and Supplies (linked from 6A if NOT met)	FY 2025/26 and FY 2026/27 projected budgets for Books and Supplies includes revised curriculum adoption plans. FY 2025/26 was adjusted to include a budget of $120,000 in Resource 6300. FY 2026/27 was adjusted to include a budget of $80,000 in Resource 6300.
Explanation: Services and Other Exps (linked from 6A if NOT met)	The Services and Operating Budget for FY 2024/25 was revised to include additional costs associated with a Legal Settlement, Special Education Transportation, a Non Public School Enrollment, Tutoring Program Expenditures, and increasing cost of Utilities. The Budget for 2025/26 increased in response to the additional expenditure in the prior, adjusted for CPI.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	927,430.83	1,287,673.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,287,673.00	

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	40.0%	38.5%	37.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**13.3%**	**12.8%**	**12.5%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2024-25)	(13,218.37)	21,896,626.87	.1%	Met
1st Subsequent Year (2025-26)	(101,596.92)	22,500,084.29	.5%	Met
2nd Subsequent Year (2026-27)	(26,404.29)	22,983,010.33	.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. **CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	13,787,329.13	Met
1st Subsequent Year (2025-26)	13,276,522.76	Met
2nd Subsequent Year (2026-27)	13,057,619.82	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)	13,972,699.54	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,000	991	962
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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):

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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 01I, objects 1000-7999) (Form MYPI, Line B11)	30,914,360.87	31,921,972.33	32,600,881.92
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)	30,914,360.87	31,921,972.33	32,600,881.92

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,236,574.43	1,276,878.89	1,304,035.28
6.	Reserve Standard - by Amount ($87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**1,236,574.43**	**1,276,878.89**	**1,304,035.28**

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	7,110,303.00	7,342,054.00	7,498,203.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,236,574.43	1,276,879.00	1,304,035.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,031,023.52	3,657,371.03	3,447,661.74
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	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	12,377,900.95	12,276,304.03	12,249,899.74
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	40.04%	38.46%	37.58%
	District's Reserve Standard **(Section 10B, Line 7):**	**1,236,574.43**	**1,276,878.89**	**1,304,035.28**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **No**

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **No**

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **No**

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2024-25)	(1,976,862.50)	(1,999,362.50)	1.1%	22,500.00	Met
1st Subsequent Year (2025-26)	(1,880,767.97)	(2,326,930.50)	23.7%	446,162.53	Not Met
2nd Subsequent Year (2026-27)	(2,038,123.62)	(2,624,209.82)	28.8%	586,086.20	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2024-25)	470,000.00	470,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	483,771.00	483,395.00	-.1%	(376.00)	Met
2nd Subsequent Year (2026-27)	498,671.00	497,510.00	-.2%	(1,161.00)	Met
1c. **Transfers Out, General Fund ***					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? **No**

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

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

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

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

Explanation:
(required if NOT met)

FY2025/26 Second Interim includes an additional $125,000 associated with the projected hiring of a Prop29 TOSA, charged to Resource 6770. In addition, the budget reflects $76,646 associated with the projected hiring of a 0.60 FTE Resource Specialist, charged to Resource 6500. This increase to restricted operations, requires an increased contribution from the District's unrestricted funds.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024-25
Capital Leases				
Certificates of Participation				
General Obligation Bonds		Fund 51	Fund 51	14,210,890
Supp Early Retirement Program		Fund 01	Fund 01	44,412
State School Building Loans				
Compensated Absences		Fund 01	Fund 01	203,399
Other Long-term Commitments (do not include OPEB):				
TOTAL:				14,458,701

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	2,658,917	2,768,917		
Supp Early Retirement Program	44,412	44,412		
State School Building Loans				
Compensated Absences	202,413	203,399		
Other Long-term Commitments (continued):				

Total Annual Payments:	2,905,742	3,016,728	0	0
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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)	Reference Page 56 of the District's 2023/24 Audit Report. Note 13, related to Long Term Liabilities.

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

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

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

   No

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

Explanation: (Required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	3,094,111.00	3,094,111.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,386,454.00	1,386,454.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,707,657.00	1,707,657.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Oct 15, 2024	Oct 15, 2024

3 OPEB Contributions	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2024-25)	0.00	0.00
1st Subsequent Year (2025-26)	0.00	0.00
2nd Subsequent Year (2026-27)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2024-25)	345,000.00	345,000.00
1st Subsequent Year (2025-26)	345,000.00	345,000.00
2nd Subsequent Year (2026-27)	345,000.00	345,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2024-25)	146,656.00	146,656.00
1st Subsequent Year (2025-26)	145,000.00	145,000.00
2nd Subsequent Year (2026-27)	145,000.00	145,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2024-25)	43	43
1st Subsequent Year (2025-26)	43	43
2nd Subsequent Year (2026-27)	43	43

4. Comments:

The District's Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB) is based on the District's Acturial Study conducted by Total Compensation Systems on October 15, 2024 and presented to the Board of Trustees on January 14, 2025. Both 1st and

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

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

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

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

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

2 Self-Insurance Liabilities	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	83.5	83.5	85.3	84.3

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	34.0	34.0	36.0	36.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases			

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	16.0	16.0	16.0	16.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? | n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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? No

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

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Section 4:

Projections:

Multi Year Projection

Cashflow

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,833,369.00	3.73%	22,647,006.79	3.73%	23,491,969.63
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	465,806.00	1.15%	471,169.53	.96%	475,689.96
4. Other Local Revenues	8600-8799	1,113,596.00	.92%	1,123,846.55	(.73%)	1,115,646.27
5. Other Financing Sources						
a. Transfers In	8900-8929	470,000.00	2.85%	483,395.00	2.92%	497,510.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,999,362.50)	16.38%	(2,326,930.50)	12.78%	(2,624,209.82)
6. Total (Sum lines A1 thru A5c)		21,883,408.50	2.35%	22,398,487.37	2.49%	22,956,606.04
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,542,312.00		9,775,554.88
b. Step & Column Adjustment				275,258.88		289,034.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(42,016.00)		(141,059.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,542,312.00	2.44%	9,775,554.88	1.51%	9,923,530.76
2. Classified Salaries						
a. Base Salaries				3,399,969.00		3,581,968.07
b. Step & Column Adjustment				101,999.07		107,459.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				80,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,399,969.00	5.35%	3,581,968.07	3.00%	3,689,427.12
3. Employee Benefits	3000-3999	5,389,065.87	3.55%	5,580,475.17	2.47%	5,718,539.96
4. Books and Supplies	4000-4999	562,475.00	2.92%	578,899.27	2.70%	594,529.55
5. Services and Other Operating Expenditures	5000-5999	2,752,805.00	(.71%)	2,733,186.90	2.70%	2,806,982.94
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	225,000.00	0.00%	225,000.00	0.00%	225,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,896,626.87	2.76%	22,500,084.29	2.15%	22,983,010.33
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,218.37)		(101,596.92)		(26,404.29)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		12,391,119.32		12,377,900.95		12,276,304.03
2. Ending Fund Balance (Sum lines C and D1)		12,377,900.95		12,276,304.03		12,249,899.74
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	7,110,303.00		7,342,054.00		7,498,203.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,236,574.43		1,276,879.00		1,304,035.00
2. Unassigned/Unappropriated	9790	4,031,023.52		3,657,371.03		3,447,661.74
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,377,900.95		12,276,304.03		12,249,899.74
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	7,110,303.00		7,342,054.00		7,498,203.00
b. Reserve for Economic Uncertainties	9789	1,236,574.43		1,276,879.00		1,304,035.00
c. Unassigned/Unappropriated	9790	4,031,023.52		3,657,371.03		3,447,661.74
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,377,900.95		12,276,304.03		12,249,899.74

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.

See Attached

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	237,928.00	0.00%	237,928.00	0.00%	237,928.00
3. Other State Revenues	8300-8599	1,556,191.00	(2.84%)	1,511,988.34	.59%	1,520,911.90
4. Other Local Revenues	8600-8799	4,840,272.50	1.97%	4,935,831.75	2.16%	5,042,323.22
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,999,362.50	16.38%	2,326,930.50	12.78%	2,624,209.82
6. Total (Sum lines A1 thru A5c)		8,633,754.00	4.39%	9,012,678.59	4.58%	9,425,372.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,840,638.00		3,127,503.14
b. Step & Column Adjustment				85,219.14		93,825.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				201,646.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,840,638.00	10.10%	3,127,503.14	3.00%	3,221,328.23
2. Classified Salaries						
a. Base Salaries				1,366,069.00		1,407,051.07
b. Step & Column Adjustment				40,982.07		42,211.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,366,069.00	3.00%	1,407,051.07	3.00%	1,449,262.60
3. Employee Benefits	3000-3999	2,632,671.00	2.86%	2,707,953.34	2.13%	2,765,530.66
4. Books and Supplies	4000-4999	308,853.00	41.77%	437,871.51	(7.18%)	406,454.04
5. Services and Other Operating Expenditures	5000-5999	1,644,503.00	(7.78%)	1,516,508.98	2.23%	1,550,296.06
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	225,000.00	0.00%	225,000.00	0.00%	225,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,017,734.00	4.48%	9,421,888.04	2.08%	9,617,871.59
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(383,980.00)		(409,209.45)		(192,498.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,793,408.18		1,409,428.18		1,000,218.73
2. Ending Fund Balance (Sum lines C and D1)		1,409,428.18		1,000,218.73		807,720.08
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,409,428.18		1,000,218.73		807,720.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,409,428.18		1,000,218.73		807,720.08
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.

Other Adjustments to Certificated Salaries in FY 2025/26 are to account for the projected cost of adding a 1.0 FTE Prop28 VAPA TOSA + a 0.60 FTE Resource Specialist.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,833,369.00	3.73%	22,647,006.79	3.73%	23,491,969.63
2. Federal Revenues	8100-8299	237,928.00	0.00%	237,928.00	0.00%	237,928.00
3. Other State Revenues	8300-8599	2,021,997.00	(1.92%)	1,983,157.87	.68%	1,996,601.86
4. Other Local Revenues	8600-8799	5,953,868.50	1.78%	6,059,678.30	1.62%	6,157,969.49
5. Other Financing Sources						
a. Transfers In	8900-8929	470,000.00	2.85%	483,395.00	2.92%	497,510.00
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)		30,517,162.50	2.93%	31,411,165.96	3.09%	32,381,978.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,382,950.00		12,903,058.02
b. Step & Column Adjustment				360,478.02		382,859.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				159,630.00		(141,059.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,382,950.00	4.20%	12,903,058.02	1.87%	13,144,858.99
2. Classified Salaries						
a. Base Salaries				4,766,038.00		4,989,019.14
b. Step & Column Adjustment				142,981.14		149,670.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				80,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,766,038.00	4.68%	4,989,019.14	3.00%	5,138,689.72
3. Employee Benefits	3000-3999	8,021,736.87	3.32%	8,288,428.51	2.36%	8,484,070.62
4. Books and Supplies	4000-4999	871,328.00	16.69%	1,016,770.78	(1.55%)	1,000,983.59
5. Services and Other Operating Expenditures	5000-5999	4,397,308.00	(3.36%)	4,249,695.88	2.53%	4,357,279.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	450,000.00	0.00%	450,000.00	0.00%	450,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		30,914,360.87	3.26%	31,921,972.33	2.13%	32,600,881.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(397,198.37)		(510,806.37)		(218,902.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		14,184,527.50		13,787,329.13		13,276,522.76
2. Ending Fund Balance (Sum lines C and D1)		13,787,329.13		13,276,522.76		13,057,619.82
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,409,428.18		1,000,218.73		807,720.08
c. Committed						
1. Stabilization Arrangements	9750	7,110,303.00		7,342,054.00		7,498,203.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,236,574.43		1,276,879.00		1,304,035.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	4,031,023.52		3,657,371.03		3,447,661.74
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,787,329.13		13,276,522.76		13,057,619.82
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	7,110,303.00		7,342,054.00		7,498,203.00
b. Reserve for Economic Uncertainties	9789	1,236,574.43		1,276,879.00		1,304,035.00
c. Unassigned/Unappropriated	9790	4,031,023.52		3,657,371.03		3,447,661.74
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,377,900.95		12,276,304.03		12,249,899.74
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		40.04%		38.46%		37.58%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		999.93		990.71		961.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		30,914,360.87		31,921,972.33		32,600,881.92
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)		30,914,360.87		31,921,972.33		32,600,881.92
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,236,574.43		1,276,878.89		1,304,035.28
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,236,574.43		1,276,878.89		1,304,035.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY									
A. BEGINNING CASH			13,904,936.91	12,516,928.00	10,533,307.47	8,699,919.02	7,089,903.73	4,729,713.73	15,950,284.73	14,655,761.73
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	53,103.00	0.00	0.00	53,103.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	352,111.00	0.00	11,671,349.00	134,191.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	3,839.00	846.00	33,108.00	0.00
Other State Revenue	8300-8599		84,509.00	84,509.00	84,509.35	84,509.35	84,696.00	63,813.00	33,804.00	84,509.30
Other Local Revenue	8600-8799		790.00	0.00	248,000.00	5,083.00	21,530.00	1,570,520.00	1,001,612.00	383,953.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			85,299.00	84,509.00	385,612.35	441,703.35	110,065.00	13,359,631.00	1,202,715.00	468,462.30
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		125,230.00	1,029,654.00	1,094,716.00	1,081,328.00	1,080,903.00	1,075,109.00	1,134,928.00	1,158,243.00
Classified Salaries	2000-2999		206,499.00	308,358.00	396,653.00	409,656.00	414,768.00	433,863.00	397,548.00	403,834.00
Employee Benefits	3000-3999		147,274.00	525,694.00	606,303.00	583,764.00	588,066.00	589,279.00	596,836.00	602,158.00
Books and Supplies	4000-4999		103,704.00	76,794.00	95,477.00	49,027.00	87,690.00	84,281.00	72,759.00	97,238.00
Services	5000-5999		200,088.00	566,950.00	254,757.00	217,103.00	321,151.00	137,819.00	300,041.00	331,435.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		52,232.50	32,006.38	0.00	0.00	126,409.00	0.00	0.00	23,311.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			835,027.50	2,539,456.38	2,447,906.00	2,340,878.00	2,618,987.00	2,320,351.00	2,502,112.00	2,616,219.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,029,426.00	195,703.59	514,786.85	117,466.20	31,053.36	76,133.00	86,058.00	8,225.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,029,426.00	195,703.59	514,786.85	117,466.20	31,053.36	76,133.00	86,058.00	8,225.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	245,332.00	833,984.00	43,460.00	(111,439.00)	(258,106.00)	(72,599.00)	(95,233.00)	3,351.00	(98,086.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		245,332.00	833,984.00	43,460.00	(111,439.00)	(258,106.00)	(72,599.00)	(95,233.00)	3,351.00	(98,086.00)
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		784,094.00	(638,280.41)	471,326.85	228,905.20	289,159.36	148,732.00	181,291.00	4,874.00	98,086.00
E. NET INCREASE/DECREASE (B - C + D)			(1,388,008.91)	(1,983,620.53)	(1,833,388.45)	(1,610,015.29)	(2,360,190.00)	11,220,571.00	(1,294,523.00)	(2,049,670.70)
F. ENDING CASH (A + E)			12,516,928.00	10,533,307.47	8,699,919.02	7,089,903.73	4,729,713.73	15,950,284.73	14,655,761.73	12,606,091.03
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY								
A. BEGINNING CASH		12,606,091.03	10,244,104.75	18,479,677.47	16,471,721.19				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	53,103.00	0.00	0.00	40,409.00	0.00	0.00	199,718.00	199,718.00
Property Taxes	8020-8079	0.00	9,476,000.00	0.00	0.00	0.00	0.00	21,633,651.00	21,633,651.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	40,962.00	0.00	13,168.00	146,005.00	0.00	237,928.00	237,928.00
Other State Revenue	8300-8599	98,040.00	30,173.00	30,173.00	94,922.00	173,128.00	990,702.00	2,021,997.00	2,021,997.00
Other Local Revenue	8600-8799	383,953.00	1,570,520.00	383,953.00	383,954.50	0.00	0.00	5,953,868.50	5,953,868.50
Interfund Transfers In	8900-8929	0.00	0.00	470,000.00	0.00	0.00	0.00	470,000.00	470,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		535,096.00	11,117,655.00	884,126.00	532,453.50	319,133.00	990,702.00	30,517,162.50	30,517,162.50
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,158,243.00	1,158,243.00	1,158,243.00	1,128,110.00	0.00	0.00	12,382,950.00	12,382,950.00
Classified Salaries	2000-2999	403,834.00	403,834.00	403,834.00	583,357.00	0.00	0.00	4,766,038.00	4,766,038.00
Employee Benefits	3000-3999	697,915.00	697,915.00	697,915.00	697,915.87	0.00	990,702.00	8,021,736.87	8,021,736.87
Books and Supplies	4000-4999	51,089.00	51,089.00	51,089.00	51,091.00	0.00	0.00	871,328.00	871,328.00
Services	5000-5999	516,991.00	516,991.00	516,991.00	516,991.00	0.00	0.00	4,397,308.00	4,397,308.00
Capital Outlay	6000-6999	15,000.00	0.00	10,000.00	0.00	0.00	0.00	25,000.00	25,000.00
Other Outgo	7000-7499	54,010.28	54,010.28	54,010.28	54,010.28	0.00	0.00	450,000.00	450,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,897,082.28	2,882,082.28	2,892,082.28	3,031,475.15	0.00	990,702.00	30,914,360.87	30,914,360.87
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	1,029,426.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,029,426.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	245,332.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	245,332.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	784,094.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,361,986.28)	8,235,572.72	(2,007,956.28)	(2,499,021.65)	319,133.00	0.00	386,895.63	(397,198.37)
F. ENDING CASH (A + E)		10,244,104.75	18,479,677.47	16,471,721.19	13,972,699.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,291,832.54	

Section 5:

Review:

LCFF Calculations

Technical Review Checks

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2024-25 Second Interim	2/25/25		
	2024-25	**2025-26**	**2026-27**
General Assumptions			
COLA & Augmentation	*1.07%*	*2.43%*	*3.52%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*
Student Assumptions:			
Enrollment Count	*1,058*	*1,036*	*1,006*
Unduplicated Pupil Count (UPC)	*77*	*75*	*73*
Unduplicated Pupil Percentage (UPP)	*7.26%*	*7.31%*	*7.28%*
Current Year LCFF Average Daily Attendance (ADA)	*999.93*	*981.35*	*952.85*
Funded LCFF ADA	*999.93*	*999.93*	*992.20*
LCFF ADA Funding Method	*Current Year*	*Prior Year*	*3PY Average*
Current Year Necessary Small School (NSS) ADA	-	-	-
Funded NSS ADA	-	-	-
NSS ADA Funding Method(s)			

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2024-25 Second Interim	2/25/25		
	2024-25	**2025-26**	**2026-27**
LCFF Entitlement Summary			
Base Grant	$10,177,637	$10,425,119	$10,708,993
Grade Span Adjustment	465,251	476,403	492,480
Adjusted Base Grant	$10,642,888	$10,901,522	$11,201,473
Supplemental Grant	154,535	159,381	163,093
Concentration Grant	-	-	-
Total Base, Supplemental and Concentration Grant	$10,797,423	$11,060,903	$11,364,566
Allowance: Necessary Small School	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-
Add-on: Home-to-School Transportation	26,584	27,230	28,188
Add-on: Small School District Bus Replacement Program	-	-	-
Add-on: Economic Recovery Target	103,140	103,140	103,140
Add-on: Transitional Kindergarten	174,989	253,935	263,487
Total Allowance and Add-On Amounts	$304,713	$384,305	$394,815
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$11,102,136**	**$11,445,208**	**$11,759,381**
Miscellaneous Adjustments	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 11,102,136**	**$ 11,445,208**	**$ 11,759,381**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,103	$ 11,446	$ 11,852
Additional State Aid	-	-	-
Total LCFF Entitlement with Additional State Aid	11,102,136	11,445,208	11,759,381
LCFF Sources Summary			
Funding Source Summary			
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 21,623,248*	*$ 22,436,633*	*$ 23,281,221*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 199,986	$ 199,986	$ 198,440
Net State Aid *(excludes Additional State Aid)*	$ -	$ -	$ -
Additional State Aid	*$ -*	*$ -*	*$ -*
Total Funding Sources	**$ 21,823,234**	**$ 22,636,619**	**$ 23,479,661**
Funding Source by Resource-Object			
State Aid (Resource Code 0000, Object Code 8011)	$ -	$ -	$ -
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 199,986	$ 199,986	$ 198,440
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 21,633,652	$ 22,447,290	$ 23,292,253
In-Lieu of Property Taxes (Object Code 8096)	(10,404)	(10,657)	(11,032)
Entitlement and Source Reconciliation			
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid
Total LCFF Entitlement	$ 11,102,136	$ 11,445,208	$ 11,759,381
Additional State Aid	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	*$ 199,986*	*$ 199,986*	*$ 198,440*
Excess Taxes before Minimum State Aid	*$ 10,521,112*	*$ 10,991,425*	*$ 11,521,840*
Total Funding Sources	$ 21,823,234	$ 22,636,619	$ 23,479,661

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2024-25 Second Interim	2/25/25		
	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services Calculation			
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 10,921,017	$ 11,258,597	$ 11,568,100
Supplemental and Concentration Grant funding in the LCAP year	$ 154,535	$ 159,381	$ 163,093
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -
Percentage to Increase or Improve Services	1.42%	1.42%	1.41%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2024-25 Second Interim	2/25/25		
	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS			
Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 11,228.71	$ 11,502.75	$ 11,906.88
Grades 4-6	$ 10,324.77	$ 10,576.40	$ 10,948.12
Grades 7-8	$ 10,630.14	$ 10,889.92	$ 11,272.78
Grades 9-12	$ 12,640.92	$ 12,948.58	$ 13,404.37
Base Grants			
Grades TK-3	$ 10,025	$ 10,269	$ 10,630
Grades 4-6	$ 10,177	$ 10,424	$ 10,791
Grades 7-8	$ 10,478	$ 10,733	$ 11,111
Grades 9-12	$ 12,144	$ 12,439	$ 12,877
Grade Span Adjustment			
Grades TK-3	$ 1,043	$ 1,068	$ 1,106
Grades 9-12	$ 316	$ 323	$ 335
Supplemental Grant	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 2,214	$ 2,267	$ 2,347
Grades 4-6	$ 2,035	$ 2,085	$ 2,158
Grades 7-8	$ 2,096	$ 2,147	$ 2,222
Grades 9-12	$ 2,492	$ 2,552	$ 2,642
Actual - 1.00 ADA, Local UPP as follows:	*7.26%*	*7.31%*	*7.28%*
Grades TK-3	$ 161	$ 166	$ 171
Grades 4-6	$ 148	$ 152	$ 157
Grades 7-8	$ 152	$ 157	$ 162
Grades 9-12	$ 181	$ 187	$ 192
Concentration Grant (>55% population)	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 7,194	$ 7,369	$ 7,628
Grades 4-6	$ 6,615	$ 6,776	$ 7,014
Grades 7-8	$ 6,811	$ 6,976	$ 7,222
Grades 9-12	$ 8,099	$ 8,295	$ 8,588
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -

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

Reed Union Elementary **Marin 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**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7426-0-0000-0000-8980	7426	8980	$42,640.00

Explanation: Resource 7426 will be discontinued in FY 24/25, following position control updates in FY 25/26.

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**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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/Unapprorpriated 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**

Section 6:

"The Common Message"

by the California County Superintendents, Business and Administration Services Committee

CALIFORNIA COUNTY SUPERINTENDENTS

The Common Message

2024-25 Second Interim Report

BASC

Business and Administration
Services Committee

Table of Contents

Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

Key Guidance Based on the Governor's Budget Proposal

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

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

- Proposition 98 Rainy Day fund includes a $1.2 billion deposit in 2024-25 and $376 million in 2025-26 for a revised balance of $1.5 billion at the end of 2025-26. This balance does not trigger school district reserve caps in 2025-26.

- The funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 2.43%.

- The budget provides a total of $2.4 billion ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. The budget also provides an accumulated amount of $1.5 billion in on-going funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class.

- Expanded Learning Opportunities Program includes $435 million in ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils.

- A Master Plan for Career Education is proposed for cross-agency collaborative planning and coordination with state and regional education and workforce initiatives.

- The budget proposal includes continued investments in evidence-based literacy and professional learning including: $500 million in one-time funds for TK-12 literacy & mathematics coaches, $40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, $25 million ($5 million annually through 2029-30) to launch a Literacy Network within the Statewide System of Support, and $300,000 in one-time non-Prop 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.

- The budget includes $150 million in one-time funding to support recruitment and retention of teachers to serve in priority schools through the new Loan Repayment for Teachers in Priority Schools Program and an additional $100 million in one-time funding to extend the timeline of the existing National Board Certification Incentive Program.
- The budget includes nearly $1.8 billion in one-time funding for the Student Support and Professional Development Discretionary Block Grant to address rising costs and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed on an average daily attendance (ADA) basis and will be available through June 30, 2029.
- The budget includes $378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- Kitchen Infrastructure and Training grants of $150 million one-time funds for specialized kitchen equipment, infrastructure and training to provide freshly prepared meals with locally-grown ingredients.
- Universal Meals receives additional ongoing funding of $106.3 million.
- English Language Proficiency Screening instrument for TK students receives $10 million in one-time funding to support multilingual learners.
- TK-12 High Speed Network budget includes a proposed $3.5 million in additional ongoing funding.
- The budget includes $2 million in one-time funding for IEP digitization and translation into multiple languages.
- Homeless Education Technical Assistance Centers, which were first established through the American Rescue Plan Act's Homeless Children and Youth programs, will receive $1.5 million ongoing funding.
- The budget includes $1 million in one-time funds to evaluate and make recommendations to streamline and improve the state's process for developing and adopting standards, curriculum frameworks and instructional materials.
- The requirement to offer a course in ethnic studies as a high school graduation requirement for the incoming freshman class in 2025-26 is not triggered. Given current revenue projections, where legislation was not funded in prior budgets and remains contingent on a future appropriation (as is the case with AB 101 and other bills), the administration is not proposing funding.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, the financial impact of devasting wildfires in Southern California, absenteeism due to immigration concerns for families and potential federal policy and funding changes with a new administration bring a risk of state budget shortfalls in future years.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Given the risks associated with the state budget, LEAs should exercise caution before budgeting for any of the increases included in the Governor's Budget other than statutory COLA. These increases, especially the $1.8 billion for Student Support and Professional Development discretionary Block Grant, will likely change before the final state budget is enacted.

Planning Factors for 2024-25 and Multiyear Projections

Key planning factors for LEAs to include in their 2024-25 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Key Planning Factors for 2024-25 Second Interim Reports and MYPs

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	1.07%	2.43%	3.52%
Special Education COLA	1.07%	2.43%	3.52%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	$191.00	$191.00	$191.00
	$82.00	$82.00	$82.00

Proposition 20 per ADA			
Minimum Wage	$16.50[1]	$16.90[2]	$17.40[3]
Universal TK/ADA LCFF add-on for the 12-to-1 student-to-adult ratio, 10-to-1 begins in 2025-26	$3,077.00[4]	$3,152.00[4]	$3,263.00[4]
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	$38.21	$39.14	$40.52
Grades 9-12 per ADA	$73.62	$75.41	$78.06
Charter Schools			
Grades K-8 per ADA	$20.06	$20.55	$21.27
Grades 9-12 per ADA	$55.76	$57.12	$59.13

[1]Effective January 1, 2025, [2]Effective January 1, 2026, [3]Effective January 1, 2027.
[4]Funding is based on TK ADA only and is in addition to the adjusted base grant amount. It is further adjusted by the statutory COLA each year. The rates do not reflect the budget proposal to increase the rate to $6,404 in 2025-26 and to $6,629 in 2026-27.

Deficit Spending

The second interim submission must include a clear plan to address and reduce deficit spending. This plan should align with other required actions to achieve financial stability. Taking proactive steps to reduce spending early helps safeguard reserve levels, preventing their depletion, and minimizes the need for deeper reductions in the future. Assumptions in multiyear projections should be well-documented, with full-time equivalent positions aligned with criteria and standards for subsequent years. These steps are essential to maintaining fiscal solvency for the current and two subsequent fiscal years.

For any significant reductions deferred to the 2026-27 fiscal year, it is crucial to explicitly identify these adjustments and ensure that the governing board acknowledges the stabilization measures required based on current financial conditions. Below is a sample fiscal solvency statement that can serve as a stand-alone resolution or be included in the interim budget approval:

Sample Fiscal Solvency Statement

In preparing the 2024-25 Second Interim Budget, the board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district's budget stabilization plan includes position reductions, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses due to declining student enrollment, and rising ongoing costs. Under these assumptions, the board projects the need for $XX million in budget reductions in 2025-26 and an additional $XX million in reductions in 2026-27 to maintain fiscal solvency.

As districts potentially face declining fund balances, exercising caution when allocating funds for negotiated salary compensation is imperative. Revenue gains from COLA may be offset by declining enrollment and rising costs, including retirement contributions and health benefits. Each district's capacity to sustain compensation increases will vary based on its unique financial circumstances. Thoughtful planning and conservative financial management are critical to ensuring long-term stability.

Fund Balances and Cash

Fund balances of districts have dwindled due to spending down of prior years' one-time revenues. A direct correlation can be made between fund balances and cash balances. Although the much appreciated and positive detail of the governor's proposed budget includes paying off the cash deferral in the 2025-26 fiscal year, it is important to continue to focus on the accuracy of cash flow projections to pay monthly obligations. The decision about how much of an unrestricted fund balance in the general fund is prudent to maintain will depend on each LEA's own unique circumstances. For example, LEAs may be vulnerable to natural disasters or dependent on slow-growing local revenue sources, and so may need to maintain a higher level in the unrestricted fund balance. Uncertainties about federal grant funding delays or future cuts, as well as the state's uncertain revenue projections due to recent fires in Southern California, add pressure locally to maintain reserves above minimum required amounts.

The Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 17% of general fund expenditures and other financing uses. A district could find that it needs to spend cash at times that differ from when cash is received.

The principal apportionment (includes the LCFF state aide, special education AB 602, Arts and Music for Schools Prop 28, Expanded Learning Opportunities Program, and a few other programs) is steady, and the timing of the revenues can be predicted. However, the increasing number of categorical and block grant programs (especially the newly proposed block grant) do not have as reliable a cash flow schedule to meet local cash flow needs associated with the categorical funds. In some cases, LEAs could be spending funds associated with the categorical and block grant programs long before the revenues are received.

The CDE updates their webpage on cash flow of various programs at https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp as soon as they have the estimated timing of the various apportionments.

Running out of cash is the one and only reason districts experience fiscal insolvency, so it is imperative that districts complete their cash flow projections as accurately as possible and monitor cash balances daily or weekly. Early exploration of temporary borrowing solutions, board adopted cash borrowing resolutions and attention to all receivables should be monitored for potential cash assistance. Cash Rules!!!

Reserves/Reserve Cap

The Governor's January Budget proposes to make deposits into the Public School System Stabilization Account (PSSSA), or Rainy Day Fund that would provide for an account balance of $1.5 billion at the end of 2025-26. The reserve cap is not triggered in the 2025-26 or 2026-27 fiscal years based on the current projections. Current law places a 10% cap on school district reserves in fiscal years immediately after those in which the balance in the PSSSA is equal to or greater than 3% percent of the total TK-12 share of the Proposition 98 guarantee.

When the reserve cap is triggered, the portions of fund balance that are subject to the cap are the assigned and unassigned reserves in the General Fund 01 and the Special Reserve for Other than Capital Outlay Fund 17. Any funds that are in the committed portion of the fund balance, meaning that the governing board took formal action to set aside the funds, are not included in the reserve cap calculation. Small districts and community funded districts are excluded from the local reserve cap consideration.

Attendance Recovery

Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional time, offset student absences, and mitigate learning loss, and thus mitigate the fiscal impacts of absences to LEAs.

Students may only be credited up to the lesser of: 1) 10 days attendance, or, 2) the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA. Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Detailed instructions can be found in a presentation from the CDE's School Fiscal Services Division at https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf.

Instructional Continuity

Instructional Continuity provisions focus on facilitating continuity of learning during emergencies that disrupt regular classroom instruction.

As of July 1, 2025, LEAs must include an instructional continuity plan in their comprehensive school safety plan. Plans must include procedures for student engagement within five (5) days of an emergency and hybrid or remote learning opportunities within ten (10) instructional days.

Instructional Continuity also encourages LEAs to plan to meet the instructional standards that are equivalent to independent study programs.

Beginning in fiscal year 2026-27, as a condition for a Form J-13A submittal, LEAs must certify that they have a comprehensive school safety plan that includes an instructional continuity plan that complies with the aforementioned engagement and instructional offering requirements. If the LEA did not offer engagement and instruction during an emergency, it must describe the circumstances that prevented it from doing so and explain what engagement and instruction, if any, it did provide as part of the J-13A submittal.

Detailed instructions can be found in a presentation from the CDE's School Fiscal Services Division at https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf.

Transitional Kindergarten

The 2025-26 K-12 Trailer Bill includes intent language requiring LEAs to provide language development support to multilingual learners in TK, and requires local educational agencies and teachers and staff assigned to TK classrooms to provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism.

In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The screening tool will be determined by the State Superintendent of Schools in 2025-26.

Also starting in 2025-26:
Adult-to-student ratio will be 1 adult to 10 students. Refer to CDE TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at (https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024).

- Credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:
    - Have completed at least 24 units in early childhood education, childhood development, or both.
    - Have professional experience in a classroom setting with preschool-age children,

as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.
  - Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.

LCAP and the Learning Recovery Emergency Block Grant

The 2024-25 State Budget mandated revisions to the LCAP template instructions to implement the settlement agreement from the Cayla J. lawsuit. These changes imposed new requirements for the use of LREBG funds starting in 2025-26. LREBG funds expended between 2025-26 and 2027-28 must be supported by a needs assessment per Education Code 32526(d), with both planned and actual expenditures documented in the LEA's LCAP.

The State Board of Education (SBE) adopted the revised LCAP instructions at their November 2024 meeting (see https://www.cde.ca.gov/re/lc/).

In addition, the governor's 2025-26 budget proposal includes a new $378.6 million one-time Proposition 98 appropriation to the LREBG to be allocated to LEAs under the same method as the original LREBG. If adopted, this means LEAs will have additional funds that are subject to the LCAP incorporation requirements.

Some LEAs that fully expended their previous LREBG allocations, or that planned to fully expend those funds by the end of 2024-25, may have previously assumed they would not have to conduct the required needs assessment because there would be no LREBG funds to incorporate into the LCAP. Those LEAs will need to reconsider that assumption in light of the governor's budget proposal. It is recommended that all LEAs conduct the required needs assessment to be prepared for possible LREBG expenditures in 2025-26. LEAs should consult with their county office of education for specific guidance.

For LEAs that are already planning on carrying over LREBG funds to 2025-26 or beyond, any additional funds allocated through the 2025-26 adopted state budget could be incorporated into the 2025-26 budget and LCAP through a midyear update and the Annual Update in 2025-26. For LEAs that were not previously expecting LREBG funds in 2025-26, options might include the following:

- Incorporating the new allocation into their 2025-26 LCAP and budget adoption but clearly stating in writing in the LCAP and budget assumptions that these dollars and actions are dependent on the new LREBG funds being included in the adopted state budget.
- Documenting the needs assessment in the LCAP summary sections but waiting to put the funds into the LCAP and budget. Then the dollars and actions could possibly be added as part of the midyear update and Annual Update if the funds are approved in

the state budget.
- Waiting until 2026-27 to incorporate the funds into the budget and LCAP, recognizing the state may allocate even more LREBG funds in subsequent years.

LCAP and the LCFF Equity Multiplier

As a reminder, because of the year-to-year volatility surrounding the receipt of Equity Multiplier funds for any particular school, LEAs may consider incorporating certified prior year funding allocations into their 2025-26 budget and LCAP (i.e., plan to use certified 2024-25 allocations in the 2025-26 budget and LCAP). The CDE will certify 2024-25 allocations at P1.

LCAP Midyear Update

As a reminder, LEAs must present a midyear LCAP update annually by February 28.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 second interim report and multiyear projection. The state budget faces additional risks due to the result of massive wildfires and federal policy changes, which may impact both revenues and expenditures. LEAs face short and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expired one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.