



Sonora Elementary School

**1st Interim Budget
2024-2025**

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Wednesday, December 18, 2024



Sonora Elementary School

1st Interim Budget 2024-2025



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Sonora Elementary School

1st Interim Budget Narrative 2024-2025

Introduction

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), 1st Interim Report for Fiscal Year 2024-2025. It is to assist the public in understanding the information being reported on the SACS forms.

Education Code requires districts to submit reports to Tuolumne County Superintendent of Schools Office (TCSOS) twice a year. These reports are referred to as "Interim Reports." The First Interim Financial Report shall reflect changes to the budget through October 31, the Second Interim Financial Report shall reflect changes to the budget through January 31.

For each interim report, the District must use the multi-year projections to certify one of the following:

- **Positive Certification:**
The District **WILL MEET** their financial obligations for the current and two subsequent fiscal years.
- **Qualified Certification:**
The District **MAY NOT MEET** their financial obligations for the current and two subsequent fiscal years.
- **Negative Certification:**
The District **WILL BE UNABLE TO MEET** their financial obligations for the remainder of the current year or subsequent fiscal year based upon current projections (not meeting reserves in the current year or negative fund balance in any year).

Sonora Elementary School District is filing a Positive Certification for 2nd Interim FY 2023-2024

Overview

Local Control Funding Formula or LCFF replaced revenue limits and most categorical program funding with base grants per pupil, plus supplemental funding provided via percentage "weights" for students that are not English language proficient, who are low-income families, or who are in foster care.

LCFF is not equal for every district. The formula begins with a base grant for each of the grade spans: K-3, 4-6, 7-8 and 9-12. Supplemental and Concentration Grants will be added to the base grants for districts that qualify. Both grants rely on the number of unduplicated count of English learners, low-income eligible students and foster youth. The Concentration Grant only is generated by districts having eligible students exceeding 55% of enrollment on a 3-year rolling average. Sonora Elementary School only qualified for the Supplemental Grant with an unduplicated count projected of 47.15%. This does not meet the 55% Unduplicated Pupil Count minimum to qualify for the Concentration Grant.

The LCFF is made up of property taxes and state aid. Once the entitlement is calculated, property taxes are subtracted, and the remainder is paid by the state. State aid is paid in monthly apportionments. During the times when the local property taxes decline, the state's proportional share of responsibility for pay of the LCFF entitlement increases.

The District Budget is comprised of several funds. The General Fund, by far the largest and most significant fund. The General Fund is used to account for the day-to-day operations of the District. The General Fund budget for fiscal year 2023-2024 is based on the LCFF funding from the adopted state budget.

The District's General Fund is divided into two sections; Unrestricted funds and Restricted funds. Restricted funds are monies received by the District which are categorical in nature, i.e., they can only be used for the purpose prescribed by the funding agency.

The State and Federal governments provide additional funding for many special programs or projects. An example, special education funds are restricted. Special Education funds can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

The expiration of the Elementary and Secondary School Emergency Relief (ESSER) funds on September 30, 2024, has created significant financial challenges for the district. These one-time funds provided critical support during the COVID-19 pandemic to address learning loss, operational continuity, and health and safety protocols. With these funds fully expended, the district now faces reduced cash flow and a lower ending fund balance. This shift underscores the importance of carefully monitoring reserves and ensuring that ongoing expenditures previously supported by ESSER funds are adjusted or funded through sustainable sources.

The district will need to take proactive steps to mitigate the impact of this funding loss by reassessing expenditure priorities, closely monitoring cash flow, and ensuring fiscal solvency over the multiyear projection period.

Unrestricted funds are monies which are available for general use and are not restricted in their use. The District can spend unrestricted monies on whatever programs it chooses. Examples of unrestricted funds include the District's LCFF appropriations, lottery revenue, and local revenue including rental and lease income.

In addition to the General Funds, the district has other special purpose funds. These funds are used to account for monies, which can only be spent on their designated purpose. The funds are designated as follows:

- Special Revenue Funds
 - o Child Nutrition, Fund 13
 - o Deferred Maintenance, Fund 14
 - o Special Reserve for Economic Uncertainties, Fund 17
- Capital Project Funds
 - o Capital Facilities Fund (Developer Fees), Fund 25
 - o Special Reserve for Capital Facilities Projects, Fund 40

| Fund | Unaudited Beginning Fund Balance | Revenue | Expenditures | Net Surplus / (Deficit) | Projected Ending Fund Balance |
|--|--|--------------------|---------------------|-------------------------------|-------------------------------------|
| 01 General Fund (Unrestricted and Restricted) | 2,029,719 | 8,236,933 | 7,025,690 | 1,211,243 | 3,240,962 |
| 13 Cafeteria | 176,066 | 424,375 | 497,067 | (72,692) | 103,374 |
| 14 Deferred Maintenance | 129,761 | 1,221 | - | 1,221 | 130,982 |
| 17 Special Reserve for Non-Capital Outlay Projects | 714,835 | 6,724 | - | 6,724 | 721,559 |
| 25 Capital Facilities | 512,487 | 44,833 | - | 44,833 | 557,320 |
| 40 Special Reserve for Capital Outlay Projects | 6,535,165 | 63,954 | 5,506,000 | (5,442,046) | 1,093,120 |
| 51 Bond Interest & Redemption Fund | - | - | - | - | - |
| All Funds Total | \$10,098,033 | \$8,778,041 | \$13,028,757 | -\$4,250,716 | \$5,847,317 |

Financial Report Information

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

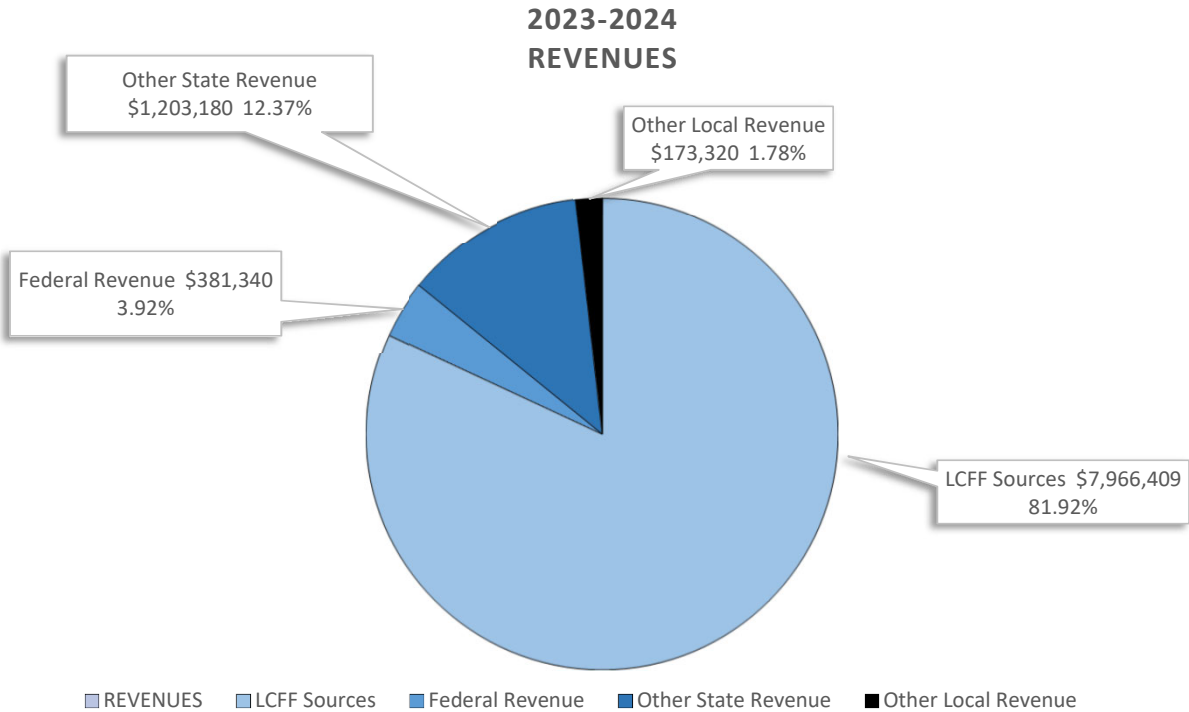
GENERAL FUND (Fund 01): The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

General Fund, Unrestricted: General Fund, Unrestricted, is to account for programs and activities that are funded with unrestricted revenues.

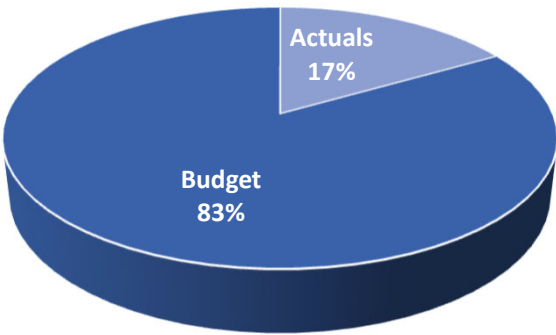
General Fund, Restricted: General Fund, Restricted, is to account for programs and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

General Fund Revenues

| Total Revenue | Unrestricted | Restricted |
|---------------|--------------|--------------|
| \$ 9,724,250 | \$ 8,236,933 | \$ 1,487,316 |



TOTAL REVENUES RECEIVED



LCFF Source - Object 8010-8099

| Total Revenue | Unrestricted | Restricted |
|---------------|--------------|------------|
| \$ 7,966,409 | \$ 7,966,409 | \$ - |

LCFF revenue source represents majority of the total General Fund Revenues at 96.72%. It is the prime revenue component of the District's total revenue sources.

This represents the LCFF education funding including the Principal Apportionment (P2 Average Daily Attendance) and property taxes. There will continue to be a relation between the LCFF calculation and the amount of property taxes a district receives.

LCFF revenues are calculated using the FCMAT LCFF Calculator.

| Sonora Elementary (72371) - 2024-2025 1st Interim | v.25.2a | 10/31/2024 | CY |
|---|------------------------------|-------------------------------|--|
| LOCAL CONTROL FUNDING FORMULA | | | 2024-25 |
| LCFF ENTITLEMENT CALCULATION | | | |
| Calculation Factors | COLA & Augmentation 1.07% | Base Grant Proration 0.00% | Unduplicated Pupil Percentage 47.15% 47.15% |
| | 3PY Average | | |
| | ADA | Base | Grade Span |
| Grades TK-3 | 292.01 | \$ 10,025 | \$ 1,043 |
| Grades 4-6 | 224.54 | 10,177 | 960 |
| Grades 7-8 | 144.43 | 10,478 | 988 |
| Grades 9-12 | - | 12,144 | 316 |
| Subtract Necessary Small School ADA and Funding | - | - | 1,175 |
| Total Base, Supplemental, and Concentration Grant | \$ 6,725,882 | \$ 304,567 | \$ 662,971 |
| NSS Allowance | - | - | - |
| TOTAL BASE | 660.98 | \$ 6,725,882 | \$ 304,567 |
| ADD ONS: | | | |
| Targeted Instructional Improvement Block Grant | | | \$ 30,730 |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | 189,581 |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | - |
| Transitional Kindergarten (Commencing 2022-23) | TK ADA | 17.12 TK Add-on rate | \$ 3,077.00 |
| ECONOMIC RECOVERY TARGET PAYMENT | | | - |
| LCFF Entitlement Before Adjustments | | | \$ 7,966,409 |
| Miscellaneous Adjustments | | | - |
| ADJUSTED LCFF ENTITLEMENT | | | \$ 7,966,409 |
| Local Revenue (including RDA) | | | (3,754,869) |
| Gross State Aid | | | \$ 4,211,540 |
| Education Protection Account Entitlement | | | (753,695) |
| Net State Aid | | | \$ 3,457,845 |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | |
| State Aid | | Increase | 2024-25 |
| Education Protection Account | -1.15% | (40,357) | \$ 3,457,845 |
| Property Taxes Net of In-Lieu Transfers | 4.50% | 161,693 | 753,695 |
| Charter In-Lieu Taxes | 0.00% | - | 3,754,869 |
| Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding) | 1.50% | 121,336 | \$ 7,966,409 |

| | |
|---|-----------------|
| State Aid - Current Year | \$ 3,457,845.00 |
| Education Protection Account State Aid - Current Year | \$ 753,695.08 |
| Homeowners' Exemptions | \$ 24,462.00 |
| Timber Yield Tax | \$ 651.00 |
| Secured Roll Taxes | \$ 3,136,298.92 |
| Unsecured Roll Taxes | \$ 90,268.00 |
| Prior Years' Taxes | \$ 1,260.00 |
| Supplemental Taxes | \$ 105,820.00 |
| Education Revenue Augmentation Fund (ERAF) | \$ 396,109.00 |
| | \$ 7,966,409 |

Federal Revenues - Object 8100-8299

| Total Revenue | Unrestricted | Restricted |
|---------------|--------------|------------|
| \$ 381,340 | \$ 59,091 | \$ 322,250 |

Federal Revenue represents 0.72% of the total General Fund revenues.

| | |
|--|-------------------|
| Forest Reserve Funds | \$ 55,090.61 |
| Medical Admin Activity Program (MAA) | \$ 4,000.00 |
| Title I, Part A, Basic | \$ 263,331.00 |
| Title II, Part A, Supporting Effective Instruction | \$ 29,252.72 |
| Every Student Succeeds Act | \$ 21,084.00 |
| ARP-Homeless Children & Youth II | \$ 8,582.00 |
| | <u>\$ 381,340</u> |

Other State Revenue - Object 8300-8599

| Total Revenue | Unrestricted | Restricted |
|---------------|--------------|--------------|
| \$ 1,203,180 | \$ 141,300 | \$ 1,061,880 |

Other State Revenue makes up 1.72% of the General Fund revenues.

| | |
|--|---------------------|
| Mandated Costs Reimbursements | \$ 23,612 |
| Other State Revenue | \$ - |
| Lottery - Unrestricted | \$ 117,688 |
| ELOP- Expanded Learning Opportunities Program | \$ 354,836 |
| UPK Planning and Implementation Grant Pro | \$ 59,616 |
| Educator Effectiveness, FY 2021-22 | \$ - |
| Lottery - Instructional Materials | \$ 50,702 |
| Mental Health Related Services | \$ 51,177 |
| Special Education Early Intervention Preschool Grant | \$ 79,260 |
| Arts, Music, and Instructional Materials Discretionary Block Grant | \$ - |
| Proposition 28: Arts and Music in Schools | \$ 98,271 |
| Learning Recovery Emergency Block Grant | \$ - |
| On-Behalf Pension Contributions | \$ 368,018 |
| | <u>\$ 1,203,180</u> |

The STRS on Behalf is driven by a calculation that is run with software and the expenses equals this offset. It is not a true revenue that we can spend, it is a STRS Creditable Compensation Calculation required by the state. You will see the large expense increase as well on the restricted side; they net to \$0.

Other Local Revenue - Object 8600-8799

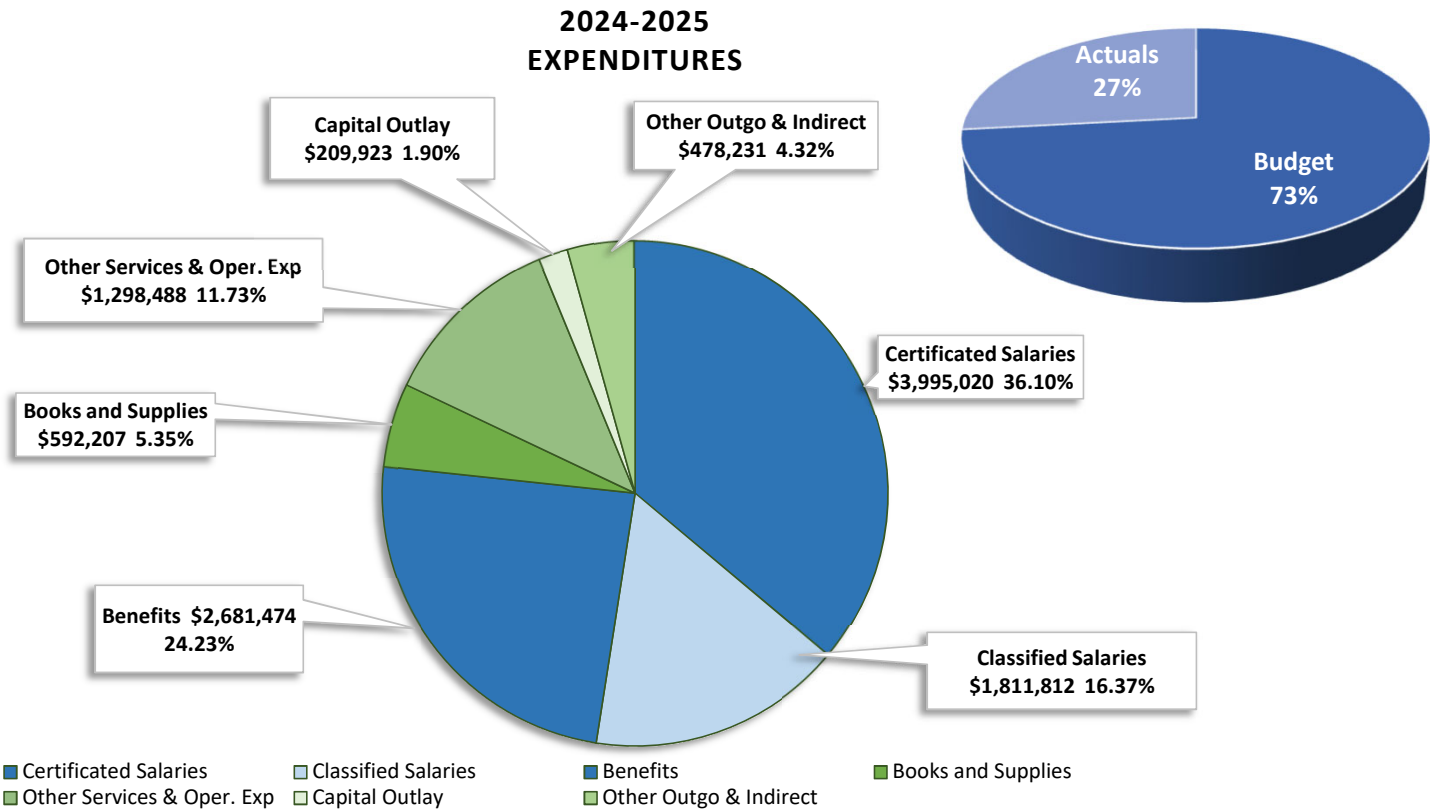
| Total Revenue | Unrestricted | Restricted |
|---------------|--------------|------------|
| \$ 173,320 | \$ 70,134 | \$ 103,186 |

Other Local Revenue represents 0.85% of the total General Fund revenues.

| | |
|---------------------|-------------------|
| Interest | \$ 66,134 |
| Other Local Revenue | \$ 107,186 |
| | <u>\$ 173,320</u> |

General Fund Expenditures

| Total Expenditures | Unrestricted | Restricted |
|--------------------|--------------|--------------|
| \$ 11,067,155 | \$ 7,025,690 | \$ 4,041,464 |



Certificated Salaries - Object 1000-1999

| Total Expenditures | Unrestricted | Restricted |
|--------------------|--------------|------------|
| \$ 3,995,020 | \$ 3,305,004 | \$ 690,016 |

Certificated salaries including administrative staff are positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 36.10% of the total General Fund expenditures.

| | |
|--|---------------------|
| Certificated Teachers' Salaries | \$ 3,470,717 |
| Certificated Pupil Support Salaries | \$ 71,636 |
| Certificated Supervisors' and Administrators' Salaries | \$ 452,667 |
| | <u>\$ 3,995,020</u> |

Classified Salaries - Object 2000-2999

| Total Expenditures | Unrestricted | Restricted |
|--------------------|--------------|------------|
| \$ 1,811,812 | \$ 1,104,559 | \$ 707,253 |

Classified salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are School Secretaries, Health Aide, IT Clerk, Library Clerk, Paraprofessionals, Duty Aides, Maintenance and Operations staff, Bus Drivers, MOT Director, Chief Business Official, HR/Payroll, Accounting Specialist, and Executive Admin Assistant. Food service staff are paid with Fund 13, Child Nutrition Fund and excluded from the General Fund. Classified salaries represent 16.37% of the total General Fund expenditures.

| | |
|--|---------------------|
| Classified Instructional Salaries | \$ 617,880 |
| Classified Support Salaries | \$ 341,552 |
| Classified Supervisors' and Administrators' Salaries | \$ 215,463 |
| Clerical, Technical and Office Salaries | \$ 405,444 |
| Other Classified Salaries | \$ 231,472 |
| | <u>\$ 1,811,812</u> |

Employee Benefits - Object 3000-3999

| Total Expenditures | Unrestricted | Restricted |
|---------------------------|---------------------|-------------------|
| \$ 2,681,474 | \$ 1,727,720 | \$ 953,754 |

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare. It is 24.23% of the total General Fund expenditures. The STRS on Behalf payments are included in STRS retirement. This is offset by revenue, so it is neutral to the budget though it does increase the total expenditures.

| | |
|-----------------------------|---------------------|
| STRS | \$ 1,138,395 |
| PERS | \$ 500,334 |
| OASDI/Medicare/Alternative | \$ 209,391 |
| Health and Welfare Benefits | \$ 666,572 |
| Unemployment Insurance | \$ 3,425 |
| Workers' Compensation | \$ 132,013 |
| OPEB, Allocated | \$ 31,343 |
| OPEB, Active Employees | \$ - |
| Other Employee Benefits | \$ - |
| | <u>\$ 2,681,474</u> |

Books and Supplies - Object 4000-4999

| Total Expenditures | Unrestricted | Restricted |
|---------------------------|---------------------|-------------------|
| \$ 592,207 | \$ 209,578 | \$ 382,629 |

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment. It is 5.35% of the total expenditures.

| | |
|---|-------------------|
| Approved Textbooks and Core Curricula Materials | \$ 78,071 |
| Books and Other Reference Materials | \$ 89,666 |
| Materials and Supplies | \$ 374,370 |
| Noncapitalized Equipment | \$ 32,000 |
| Food | \$ 18,100 |
| | <u>\$ 592,207</u> |

Services and Other Oper. Exp. - Object 5000-5999

| Total Expenditures | Unrestricted | Restricted |
|---------------------------|---------------------|-------------------|
| \$ 1,298,488 | \$ 708,951 | \$ 589,537 |

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures. It is 11.73% of the total expenditures.

| | |
|---|-----------------|
| Subagreements for Services | \$ 311,724 |
| Travel and Conferences | \$ 29,805 |
| Dues and Memberships | \$ 26,750 |
| Insurance | #N/A |
| Operations and Housekeeping Services | \$ 203,849 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | \$ 131,698 |
| Transfers of Direct Costs | \$ - |
| Transfers of Direct Costs - Interfund | \$ - |
| Professional/Consulting Services and Operating Expenditures | \$ 466,101 |
| Communications | <u>\$ 6,755</u> |
| | #N/A |

Capital Outlay - Object 6000-6999

| Total Expenditures | Unrestricted | Restricted |
|--------------------|--------------|------------|
| \$ 209,923 | \$ - | \$ 209,923 |

Services and Other Operating Expenditures account for expenses for land improvements, buildings, books and media for new school libraries, new and replacement equipment over \$5,000. It is 1.90% of the total expenditures.

| | |
|--|-------------------|
| Land | \$ - |
| Land Improvements | \$ - |
| Buildings and Improvements of Buildings | \$ - |
| Books and Media for New School Libraries | \$ - |
| Equipment | \$ 209,923 |
| Equipment Replacement | \$ - |
| Lease Assets | \$ - |
| Subscription Assets | \$ - |
| | <u>\$ 209,923</u> |

**Other Outgo, Indirect Cost, Transfers
- Object 7000-7999**

| Total Expenditures | Unrestricted | Restricted |
|--------------------|--------------|------------|
| \$ 478,231 | \$ 140,000 | \$ 338,231 |

Other Outgo is to account for payments sent to Tuolumne County Office of Education and other districts for special education transportation costs and the SELPA payments for excess special education costs. Debt service payments for principal and interest for current debt (COP, GoBond). Transfer of Indirect Costs is to account for the transfer of restricted funds to unrestricted funds as approved by CDE. Transfer Out is to account for the transfer to Fund 13, Child Nutrition Fund. These categories together is 4.32% of the total expenditures.

| | |
|--|-------------------|
| Payments to Districts or Charter Schools | \$ 47,113 |
| Payments to County Offices | \$ 291,118 |
| Debt Service - Interest | \$ 50,000 |
| Other Debt Service - Principal | \$ 90,000 |
| | <u>\$ 478,231</u> |

Second Interim Budget Adjustments

| | Original Budget | First Interim | Difference |
|-----------------------|---------------------|---------------------|---------------|
| Revenues | | | |
| LCFF Sources | \$ 7,924,216 | \$ 7,966,409 | 0.53% |
| Federal Revenue | \$ 397,673 | \$ 381,340 | -4.11% |
| State Revenue | \$ 1,258,020 | \$ 1,203,180 | -4.36% |
| Local Revenue | \$ 157,956 | \$ 173,320 | 9.73% |
| Total Revenues | \$ 9,737,865 | \$ 9,724,250 | -0.14% |

| | Original Budget | First Interim | Second Interim |
|------------------------------|----------------------|----------------------|----------------|
| Expenditures | | | |
| Certificated Salaries | \$ 4,037,062 | \$ 3,995,020 | -1.04% |
| Classified Salaries | \$ 1,808,524 | \$ 1,811,812 | 0.18% |
| Employee Benefits | \$ 2,682,802 | \$ 2,681,474 | -0.05% |
| Books and Supplies | \$ 407,309 | \$ 592,207 | 45.39% |
| Services and Other Operating | \$ 1,215,476 | \$ 1,298,488 | 6.83% |
| Capital Outlay | \$ 146,633 | \$ 209,923 | 43.16% |
| Other Outgo | \$ 632,436 | \$ 478,231 | -24.38% |
| Total Expenditures | \$ 10,930,241 | \$ 11,067,155 | 1.25% |

| | | |
|---|---------------------|---------------------|
| Total Increase/Decrease in Fund Balance | \$ (1,192,377) | \$ (1,342,905) |
| Ending Fund Balance | \$ 2,696,944 | \$ 2,546,416 |

Budget Change Explanations (from 1st to 2nd Interim)

| | | |
|--------------------------------------|----|----------|
| Total change in TOTAL REVENUE | \$ | (13,615) |
|--------------------------------------|----|----------|

| | | |
|--------------------------------|----|--------|
| LCFF Sources changed by | \$ | 42,193 |
|--------------------------------|----|--------|

With Fall 1 and P1 reporting in-progress, we get a more accurate snapshot of the site enrollment, average daily attendance (ADA), and the unduplicated pupil count. With class size constraints, fewer inter-District transfers were accepted to the 2024-2025 than originally projected which resulted in lower enrollment than was reported in the Adopted of the Budget. Final LCFF entitlement is calculated off of P-2 ADA, so 2nd Interim calculators are a projection using all current data available at the time. Small adjustments will continue to be made to the LCFF calculator to accurately track changes to these student factors.

| | | |
|-----------------------------------|----|----------|
| Federal Revenue changed by | \$ | (16,332) |
|-----------------------------------|----|----------|

2024-2025 apportionment letters have been released and allocations were updated to match those award letters. Title I allocation was \$16,669 lower than originally budgeted, Title II came in \$4,252.72 more than originally budgeted, and Title IV came in \$3,916 less originally budgeted.

| | | |
|---------------------------------------|----|-----------|
| Other State Revenue Changed by | \$ | 54,839.73 |
|---------------------------------------|----|-----------|

2024-2025 apportionment letters have been released and allocations were updated to match those award letters. ELOP was reduced by \$53,820 and Prop 28 was also reduced by \$5,729 from originally budgeted. Other small adjustments were made to match award letters.

| | | |
|---------------------------------|----|-----------|
| Local Revenue Changed by | \$ | 15,363.70 |
|---------------------------------|----|-----------|

ASB account transfers increased local revenue. Additionally, due to current cash reserves, there was an increase to the projected interest.

Expenditure Change Explanations (from Adopted Budget to 1st Interim)

| | | |
|---|----|------------|
| Total change in TOTAL EXPENDITURES | \$ | 136,913.22 |
|---|----|------------|

| | | |
|---|----|----------|
| Certificated Salaries changed by | \$ | (42,041) |
|---|----|----------|

Decrease in certificated salaries is a result of the unfilled Band and a certificated employee on a Leave of Absence being filled by a long-term substitute.

| | | |
|---------------------------------------|----|----------|
| Classified Salaries changed by | \$ | 3,288.14 |
|---------------------------------------|----|----------|

Summer School stipends were increased.

| | | |
|-------------------------------------|----|------------|
| Employee Benefits changed by | \$ | (1,328.01) |
|-------------------------------------|----|------------|

With the above mentioned decreased salaries, benefits are adjusted to match these reductions.

| | | |
|--------------------------------------|----|------------|
| Books and Supplies changed by | \$ | 184,897.73 |
|--------------------------------------|----|------------|

ASB Staff accounts are transferred into general fund, Staff Lottery budgets were increased to support in classroom supplies, parent engagement materials to support LCAL 2.12, and Summer School implementation equipment.

| | | |
|--|----|-----------|
| Services and Other Operating Expenditures | \$ | 83,012.28 |
|--|----|-----------|

AB-218 Excess Liability Payment of \$ 33,831 was paid. To utilize professional development funds, significant increase to professional development events and resources. Increases to annual memberships and services to support Summer School.

| | | |
|----------------------------------|----|-----------|
| Capital Outlay changed by | \$ | 63,289.39 |
|----------------------------------|----|-----------|

Summer School Program storage sheds and security camera installation.

| | | |
|---|----|--------------|
| Other Outgo- Transfers of Indirect Costs | \$ | (154,205.00) |
|---|----|--------------|

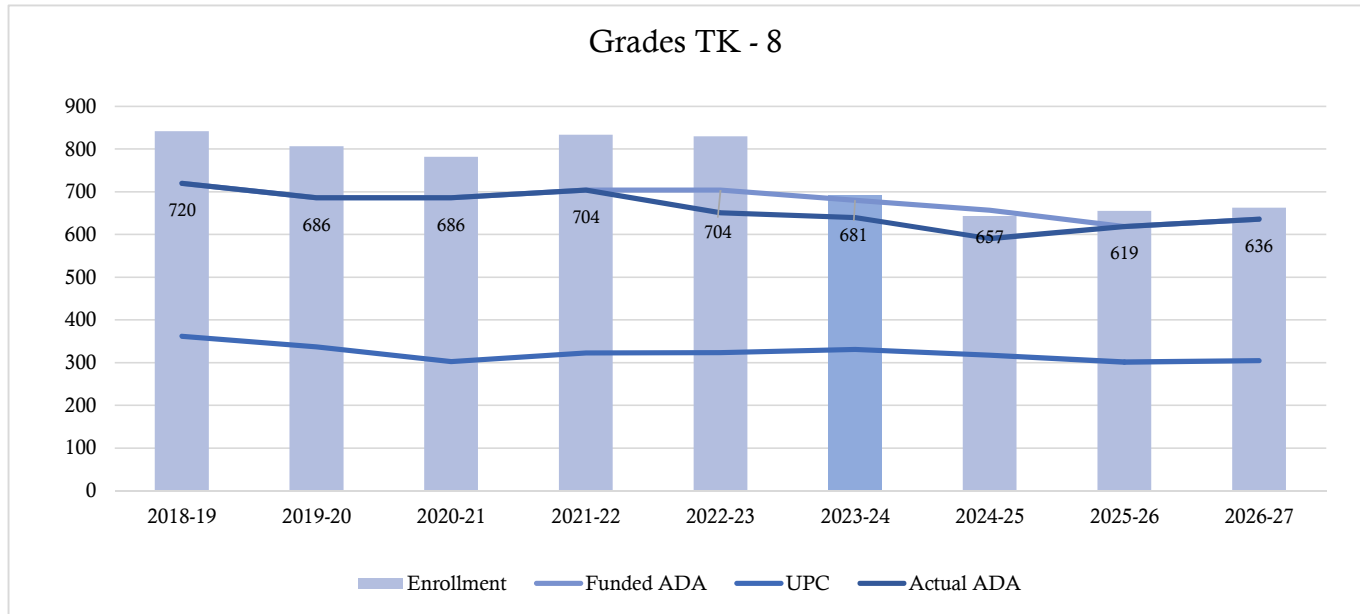
2nd interim projections for Special Education Transportation costs were increased by \$21,072 and SELPA Excess Cost was also reduced by \$175,277.

Enrollment-ADA

The district had been in declining enrollment over the recent years, however it is projected to increase. The enrollment projections are based on the natural grade progression model. This model takes the total number of students in each grade and naturally progresses them to the following grade in the following year. Matriculation of the graduating eight grade class is taken into consideration and an estimate of incoming transitional kindergarteners and kindergarteners is estimated. The average survival ratio was also factored in, which is a percentage of how many students transition from one grade to the next in the following year and remain. This model does not factor in any current political, economic, or demographic matters.

Funded ADA which is either greater of current year, prior year or 3-prior year average.

| Grades TK-8 Historical | | | | | | | | | |
|------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Enrollment | 842 | 807 | 782 | 834 | 830 | 693 | 644 | 656 | 663 |
| Funded ADA | 720 | 686 | 686 | 704 | 704 | 681 | 657 | 619 | 636 |
| UPC | 362 | 337 | 303 | 323 | 324 | 331 | 318 | 301 | 305 |
| Actual ADA | 720 | 686 | 686 | 704 | 651 | 640 | 591 | 619 | 636 |
| ADA % | 85% | 85% | 88% | 84% | 78% | 92% | 92% | 94% | 96% |



Multi-Year Projections

The Multi-Year Projection, a required component of the First Interim Budget, demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District's ability to maintain the required 4% reserve for economic uncertainties for the current and subsequent two years. The Multi-Year Projection for the 2023-2024 Second Interim Budget utilizes Tuolumne County Office of Education Common Message, Fiscal Crisis Management Assistance Team's (FCMAT) LCFF calculator and Projection Pro. Enrollment and Average Daily Attendance is a major factor in multi-year projections.

2024-25 State Budget and Interim Report Considerations

The 2024-25 State Budget introduces several considerations impacting the district's financial planning:

- COLA Adjustments: The 1.07% COLA for 2024-25 is relatively modest, and projected increases to 2.93% for 2025-26 + and 3.08% for 2026-27 highlight the importance of careful multiyear budgeting.
- Cash Deferrals: A partial deferral of \$245.6 million statewide in June 2025 could impact cash flow for districts with low reserves. Monitoring cash balances and maintaining adequate reserves will be critical to avoiding fiscal shortfalls.
- Declining Enrollment and Attendance Recovery: The district must continue to address declining enrollment trends and implement strategies for attendance recovery, including the use of Expanded Learning Opportunities Program (ELOP) funds to mitigate lost instructional time.
- Restricted Funds Expirations: The expiration of other COVID-19 relief programs, such as the Expanded Learning Opportunities Grant, adds further financial pressure, requiring strategic use of remaining restricted funds and long-term sustainability planning.

Planning for Fiscal Solvency

Given the economic uncertainties and pressures on state funding, maintaining fiscal stability requires a robust review of reserves, multiyear projections, and expenditure trends. Reserve levels must align with best practices, such as the Government Finance Officers Association's recommendation of 17% of expenditures, to safeguard against potential future economic downturns. Additionally, careful planning is necessary to address ongoing cost pressures, such as rising pension contributions (CalSTRS at 19.1% and CalPERS at 27.05% for 2024-25) and the expiration of one-time COVID-19 funds.

Cost-of-Living (COLA)

The Governor's Budget estimates and fully funds a statutory COLA of 1.07% for the LCFF for the 2024-25 fiscal year, aligning with enacted state budget provisions. This COLA, while modest, is critical for helping districts offset cost pressures. However, it is significantly lower than earlier projections, such as the 3.94% estimated in the 2023-24 Enacted Budget. The 2025-26 COLA is currently projected at 2.93%, and 3.08% is anticipated for 2026-27, which underscores the importance of long-term financial planning.

For Sonora Elementary School, the 1.07% COLA provides some relief, but it does not fully address rising costs. Employee salary increases, such as the average 2.5% natural step-and-column adjustments, exceed the funding provided by the COLA, contributing to ongoing deficit spending and reducing the district's fund balance. These fiscal challenges are compounded by increased contributions to retirement systems, with CalSTRS and CalPERS rates set at 19.1% and 27.05%, respectively, for 2024-25.

Declining enrollment protections remain in place across the state and nation, allowing districts to use the greater of current-year, prior-year, or a three-year average of average daily attendance (ADA) for funding calculations. However, Sonora Elementary School's historically low ADA over the last few years, currently around 92%, continues to constrain revenue growth despite the flexibility provided by these protections. The ADA recovery mechanism, which allows districts to claim additional instructional time in 2025-26, may provide limited future relief but does not address immediate fiscal pressures.

The expiration of Elementary and Secondary School Emergency Relief (ESSER) funds on September 30, 2024, has further exacerbated these challenges, eliminating a critical one-time funding source that supported operational and pandemic-related costs. With these funds fully expended, the district now faces reduced cash flow and a lower ending fund balance, adding to its financial strain.

To navigate these challenges, the district must prioritize prudent financial planning, focusing on cost containment, strategic use of restricted funds, and careful monitoring of cash flow and reserves. Advocacy for additional state and federal funding remains essential as the district works to address ongoing fiscal pressures and maintain financial solvency.

MYP Assumptions

The following are the projections and assumptions:

| | 2024-2025 | 2025-2026 | 2026-2027 |
|---|-----------|-----------|-----------|
| LCFF Statutory COLA | 1.07% | 2.93% | 3.08% |
| California CPI | 3.23% | 2.86% | 2.81% |
| Unrestricted Lottery Funding (per ADA) | \$191.00 | \$191.00 | \$191.00 |
| Restricted Lottery Funding (per ADA) | \$82.00 | \$82.00 | \$82.00 |
| Mandate Block Grant (District, K-8) | \$38.21 | \$39.33 | \$40.54 |
| CalSTRS Employer Rate | 19.10% | 19.10% | 19.10% |
| CalPERS Employer Rate | 27.05% | 27.60% | 28.00% |
| Unemployment Insurance Rate | 0.05% | 0.05% | 0.05% |
| Minimum Wage | \$16.50 | \$17.00 | \$17.40 |
| LCFF Unduplicated % | 47.15% | 47.63% | 47.03% |
| Interest Rate | 3.00% | 3.50% | 3.50% |
| SELPA | Actual | 8.0.% | 8.0.% |
| Property Taxes (County Auditor-Controller projections) | 4.50% | 3.00% | 3.00% |
| | | | |

SONORA ELEMENTARY SCHOOL DISTRICT

2024-2025 1st Interim Report

Financial Activity: All Funds

| Description | General Fund (01) | Cafeteria Special Revenue Fund (13) | Deferred Maintenance Fund (14) | Special Reserve for Non-Capital Outlay Projects Fund (17) | Capital Facilities Fund (25) | Special Reserve for Capital Outlay Projects Fund (40) | Total |
|--------------------------------------|-----------------------|--|--------------------------------------|--|------------------------------------|--|-----------------------|
| REVENUES | | | | | | | |
| General Purpose (LCFF) Revenues: | | | | | | | |
| State Aid & EPA | \$ 4,211,540 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,211,540 |
| Property Taxes & Misc. Local | \$ 3,754,869 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,754,869 |
| Total General Purpose | \$ 7,966,409 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,966,409 |
| Federal Revenues | \$ 381,340 | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ 581,340 |
| Other State Revenues | \$ 1,203,180 | \$ 220,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,423,180 |
| Other Local Revenues | \$ 173,320 | \$ 4,375 | \$ 1,221 | \$ 6,724 | \$ 44,833 | \$ 63,954 | \$ 294,428 |
| TOTAL - REVENUES | \$ 9,724,250 | \$ 424,375 | \$ 1,221 | \$ 6,724 | \$ 44,833 | \$ 63,954 | \$ 10,265,357 |
| EXPENDITURES | | | | | | | |
| Certificated Salaries | \$ 3,995,020 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,995,020 |
| Classified Salaries | \$ 1,811,812 | \$ 172,301 | \$ - | \$ - | \$ - | \$ - | \$ 1,984,113 |
| Employee Benefits (All) | \$ 2,681,474 | \$ 88,811 | \$ - | \$ - | \$ - | \$ - | \$ 2,770,285 |
| Books & Supplies | \$ 592,207 | \$ 232,456 | \$ - | \$ - | \$ - | \$ - | \$ 824,662 |
| Other Operating Expenses (Services) | \$ 1,298,488 | \$ 3,500 | \$ - | \$ - | \$ - | \$ 506,000 | \$ 1,807,988 |
| Capital Outlay | \$ 209,923 | \$ - | \$ - | \$ - | \$ - | \$ 5,000,000 | \$ 5,209,923 |
| Other Outgo | \$ 478,231 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 478,231 |
| Direct Support/Indirect Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL - EXPENDITURES | \$ 11,067,155 | \$ 497,067 | \$ - | \$ - | \$ - | \$ 5,506,000 | \$ 17,070,222 |
| EXCESS (DEFICIENCY) | \$ (1,342,905) | \$ (72,692) | \$ 1,221 | \$ 6,724 | \$ 44,833 | \$ (5,442,046) | \$ (6,804,865) |
| OTHER SOURCES/USES | | | | | | | |
| Transfers In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers (Out) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Other Sources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Other Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contributions to Restricted Programs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL - OTHER SOURCES/USES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FUND BALANCE INCREASE | \$ (1,342,905) | \$ (72,692) | \$ 1,221 | \$ 6,724 | \$ 44,833 | \$ (5,442,046) | \$ (6,804,865) |
| FUND BALANCE | | | | | | | |
| Beginning Fund Balance | \$ 3,922,934 | \$ 176,066 | \$ 129,761 | \$ 714,835 | \$ 517,220 | \$ 6,535,165 | \$ 11,995,982 |
| Audit Adjustment | \$ (33,613) | \$ - | \$ - | \$ - | \$ (4,733) | \$ - | \$ (38,346) |
| Adjusted Beginning Balance | \$ 3,889,321 | \$ 176,066 | \$ 129,761 | \$ 714,835 | \$ 512,487 | \$ 6,535,165 | \$ 11,957,636 |
| Ending Balance, June 30 | \$ 2,546,416 | \$ 103,374 | \$ 130,982 | \$ 721,559 | \$ 557,320 | \$ 1,093,120 | \$ 5,152,771 |

SONORA ELEMENTARY SCHOOL DISTRICT

2024-2025 1st Interim

General Fund Multiyear Projection

| Description | 2024-2025 | | | 2025-2026 | | | 2026-2027 | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| REVENUES | | | | | | | | | |
| LCFF Revenue | \$ 7,966,409 | \$ - | \$ 7,966,409 | \$ 7,735,924 | \$ - | \$ 7,735,924 | \$ 8,091,917 | \$ - | \$ 8,091,917 |
| Federal Revenue | \$ 59,091 | \$ 322,250 | \$ 381,340 | \$ 59,091 | \$ 320,555 | \$ 379,646 | \$ 59,091 | \$ 326,954 | \$ 386,045 |
| State Revenue | \$ 141,300 | \$ 1,061,880 | \$ 1,203,180 | \$ 136,697 | \$ 1,000,227 | \$ 1,136,924 | \$ 143,895 | \$ 1,001,908 | \$ 1,145,803 |
| Local Revenue | \$ 70,134 | \$ 103,186 | \$ 173,320 | \$ 75,000 | \$ 103,186 | \$ 178,186 | \$ 75,000 | \$ 103,186 | \$ 178,186 |
| Total Revenues | \$ 8,236,933 | \$ 1,487,316 | \$ 9,724,250 | \$ 8,006,712 | \$ 1,423,968 | \$ 9,430,680 | \$ 8,369,903 | \$ 1,432,048 | \$ 9,801,951 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | \$ 3,305,004 | \$ 690,016 | \$ 3,995,020 | \$ 3,362,949 | \$ 702,914 | \$ 4,065,863 | \$ 3,422,053 | \$ 716,071 | \$ 4,138,123 |
| Classified Salaries | \$ 1,104,559 | \$ 707,253 | \$ 1,811,812 | \$ 1,121,127 | \$ 717,862 | \$ 1,838,989 | \$ 1,137,944 | \$ 728,630 | \$ 1,866,574 |
| Benefits | \$ 1,727,720 | \$ 953,754 | \$ 2,681,474 | \$ 1,746,402 | \$ 961,664 | \$ 2,708,066 | \$ 1,765,498 | \$ 968,371 | \$ 2,733,869 |
| Books and Supplies | \$ 209,578 | \$ 382,629 | \$ 592,207 | \$ 205,578 | \$ 169,043 | \$ 374,621 | \$ 205,578 | \$ 169,043 | \$ 374,621 |
| Other Services & Oper. Exp | \$ 708,951 | \$ 589,537 | \$ 1,298,488 | \$ 719,041 | \$ 480,732 | \$ 1,199,773 | \$ 731,164 | \$ 430,732 | \$ 1,161,896 |
| Capital Outlay | \$ - | \$ 209,923 | \$ 209,923 | \$ - | \$ 10,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ 10,000 |
| Other Outgo | \$ 140,000 | \$ 338,231 | \$ 478,231 | \$ 140,000 | \$ 361,520 | \$ 501,520 | \$ 140,000 | \$ 386,673 | \$ 526,673 |
| Transfer of Indirect | \$ (170,121) | \$ 170,121 | \$ - | \$ (170,121) | \$ 170,121 | \$ - | \$ (170,121) | \$ 170,121 | \$ - |
| Other Financing Uses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 7,025,690 | \$ 4,041,464 | \$ 11,067,155 | \$ 7,124,976 | \$ 3,573,856 | \$ 10,698,832 | \$ 7,232,116 | \$ 3,579,640 | \$ 10,811,756 |
| Excess / (Deficiency) | \$ 1,211,243 | \$ (2,554,148) | \$ (1,342,905) | \$ 881,736 | \$ (2,149,888) | \$ (1,268,152) | \$ 1,137,787 | \$ (2,147,592) | |
| Contributions | \$ (1,646,880) | \$ 1,646,880 | \$ - | \$ (1,656,708) | \$ 1,656,708 | \$ - | \$ (1,724,937) | \$ 1,724,937 | \$ - |
| NET | \$ (435,637) | \$ (907,268) | \$ (1,342,905) | \$ (774,972) | \$ (493,180) | \$ (1,268,152) | \$ (587,150) | \$ (422,655) | \$ (1,009,805) |
| FUND BALANCE, RESERVES | | | | | | | | | |
| Beginning Balance | \$ 2,036,564 | \$ 1,852,757 | \$ 3,889,321 | \$ 1,600,927 | \$ 945,489 | \$ 2,546,416 | \$ 825,954 | \$ 452,309 | \$ 1,278,263 |
| Ending Balance | \$ 1,600,927 | \$ 945,489 | \$ 2,546,416 | \$ 825,954 | \$ 452,309 | \$ 1,278,263 | \$ 238,805 | \$ 29,654 | \$ 268,458 |
| AVAILABLE RESERVES | | | | | | | | | |
| Restricted | | \$ 945,489 | \$ 945,489 | | \$ 452,309 | \$ 452,309 | | \$ 29,654 | \$ 29,654 |
| Reserve for Economic Uncertainties | \$ 1,600,927 | | \$ 1,600,927 | \$ 825,954 | | \$ 825,954 | \$ 238,805 | | \$ 238,805 |
| Unassigned/Unappropriated | | | \$ - | | | \$ - | | | \$ - |
| Total - Fund Balance | \$ 1,600,927 | \$ 945,489 | \$ 2,546,416 | \$ 825,954 | \$ 452,309 | \$ 1,278,263 | \$ 238,805 | \$ 29,654 | \$ 268,458 |
| FUND 17 RESERVES | | | | | | | | | |
| Reserve for Economic Uncertainties | \$ 721,559 | | | \$ 743,206 | | | \$ 769,218 | | |
| Unassigned/Unappropriated | | | | | | | | | |
| Total - Fund Balance | \$ 2,322,486 | | | \$ 1,569,160 | | | \$ 1,008,023 | | |

Unassigned Reserve (including 4% REU)

20.99% Jnrestricted ONLY 14.47%

14.67% Jnrestricted ONLY 7.72%

9.32% Jnrestricted ONLY 2.21%

SONORA ELEMENTARY SCHOOL DISTRICT

2024-2025 1st Interim Report

One-Time Funds

| Res | Program | Expiration | Award | Prior Year Expensed | 2022-2023 EXPENSED | 2023-2024 BUDGET | 2024-2025 BUDGET | Remaining Funds |
|------|--|------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| 3220 | Coronavirus Relief Fund (CR Fund) | 5/31/2021 | \$ 326,983 | \$ 326,983 | | | | \$ - |
| 3210 | ESSER I | 9/30/2022 | \$ 292,323 | \$ 292,323 | | | | \$ - |
| 3215 | Governor's Emergency Education Relief - GEER | 9/30/2022 | \$ 36,801 | \$ 36,801 | | | | \$ - |
| 3212 | ESSER II | 9/30/2023 | \$ 1,157,627 | \$ 910,417 | \$ 247,210 | | | \$ - |
| 3213 | ESSER III - 80% | 9/30/2024 | \$ 2,081,822 | \$ 348,537 | \$ 1,042,426 | \$ 690,859 | | \$ - |
| 3214 | ESSER III - 20% (1) - Learning Loss | 9/30/2024 | \$ 520,456 | \$ 5,454 | \$ 217,429 | \$ 297,573 | | \$ - |
| 3216 | ESSER II - STATE RESERVE | 9/30/2023 | \$ 67,676 | \$ - | \$ 67,676 | | | \$ - |
| 3217 | GEER II | 9/30/2023 | \$ 15,532 | \$ - | \$ 15,532 | | | \$ - |
| 3218 | ESSER III - STATE RESERVE | 9/30/2024 | \$ 44,117 | \$ - | \$ - | \$ 44,117 | | \$ - |
| 3219 | ESSER III - LEARNING LOSS | 9/30/2024 | \$ 76,050 | \$ - | \$ - | \$ 76,050 | | \$ - |
| 7420 | State learning Loss Mitigation Funds | 6/30/2021 | \$ 56,221 | \$ 56,221 | | | | \$ - |
| 7422 | In-Person Instruction Grant (IPI) | 9/30/2024 | \$ 243,029 | \$ 148,691 | \$ 94,338 | | | \$ - |
| 7425 | Expanded Learning Opportunities Grant (ELO) | 9/30/2024 | \$ 212,293 | \$ 198,559 | \$ 13,734 | | | \$ - |
| 7426 | Expanded Learning Opportunities Grant (ELO) - Para | 9/30/2024 | \$ 43,963 | \$ 43,963 | | | | \$ - |
| 6266 | Educator Effectiveness | 6/30/2026 | \$ 154,829 | \$ - | \$ 39,656 | \$ 16,559 | \$ 32,685 | \$ 65,929 |
| 6762 | Art, Music, Instructional Material Grant | 6/30/2026 | \$ 427,954 | | \$ 118,423 | | \$ 126,274 | \$ 183,257 |
| 7435 | Learning Recovery Emergency Funds | 6/30/2028 | \$ 590,251 | \$ - | \$ 73,107 | \$ 194,652 | \$ 25,371 | \$ 297,119 |
| | All Funds Total | | \$ 6,347,927 | \$ 2,367,949 | \$ 1,929,532 | \$ 1,319,810 | \$ 184,331 | \$ 546,305 |

*14.4% reduction

SONORA ELEMENTARY SCHOOL DISTRICT
2024-2025 1ST INTERIM
Cash Flow Worksheet

| ACTUALS THROUGH | NOVEMBER | | | | | | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--|
| | July | August | September | October | November | December | January | February | March | April | May | June | Total | |
| BEGINNING CASH | \$ 3,550,928 | \$ 3,822,790 | \$ 2,881,592 | \$ 3,140,641 | \$ 2,605,758 | \$ 2,586,331 | \$ 3,630,488 | \$ 3,596,737 | \$ 3,557,208 | \$ 3,110,753 | \$ 3,795,681 | \$ 3,373,170 | | |
| RECEIPTS | | | | | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | | | | | |
| State Aid | \$ 175,921 | \$ - | \$ 757,304 | \$ 316,657 | \$ 316,657 | \$ 377,857 | \$ 377,857 | \$ 377,857 | \$ 377,857 | \$ 377,857 | \$ 377,857 | \$ 377,859 | \$ 4,211,540 | |
| Property Tax | \$ - | \$ - | \$ 77,455 | \$ - | \$ 301,876 | \$ 1,395,952 | \$ 301,876 | \$ 301,876 | \$ - | \$ 1,232,373 | \$ 93,461 | \$ 50,000 | \$ 3,754,869 | |
| Federal Revenue | \$ (8,744) | \$ - | \$ 920 | \$ 4,744 | \$ 65,833 | \$ 2,746 | \$ 145,292 | \$ - | \$ 12,726 | \$ - | \$ - | \$ 157,823 | \$ 381,340 | |
| Other State Revenue | \$ 83,366 | \$ - | \$ 82,828 | \$ 98,851 | \$ 76,790 | \$ 210,000 | \$ 100,588 | \$ 210,000 | \$ 100,588 | \$ 98,851 | \$ 40,730 | \$ 100,588 | \$ 1,203,180 | |
| Other Local Revenue | \$ (1,439) | \$ 290 | \$ 39,464 | \$ (1,839) | \$ 14,071 | \$ 21,635 | \$ 11,694 | \$ 64,996 | \$ 3,121 | \$ 12,017 | \$ 6,189 | \$ 3,121 | \$ 173,320 | |
| RECEIPTS | \$ 249,104 | \$ 290 | \$ 957,971 | \$ 418,413 | \$ 775,227 | \$ 2,008,190 | \$ 937,307 | \$ 954,729 | \$ 494,292 | \$ 1,721,098 | \$ 518,237 | \$ 689,392 | \$ 9,724,250 | |
| DISBURSEMENTS | | | | | | | | | | | | | | |
| Certificated Salaries | \$ 36,786 | \$ 362,864 | \$ 320,535 | \$ 310,812 | \$ 334,281 | \$ 375,677 | \$ 375,677 | \$ 375,677 | \$ 375,677 | \$ 375,677 | \$ 375,677 | \$ 375,677 | \$ 3,995,020 | |
| Classified Salaries | \$ 57,809 | \$ 168,855 | \$ 140,651 | \$ 146,116 | \$ 138,136 | \$ 165,749 | \$ 165,749 | \$ 165,749 | \$ 165,749 | \$ 165,749 | \$ 165,749 | \$ 165,749 | \$ 1,811,812 | |
| Employee Benefits | \$ 111,139 | \$ 181,163 | \$ 157,170 | \$ 171,003 | \$ 174,717 | \$ 269,469 | \$ 269,469 | \$ 269,469 | \$ 269,469 | \$ 269,469 | \$ 269,469 | \$ 269,469 | \$ 2,681,474 | |
| Books and Supplies | \$ 29,666 | \$ 124,727 | \$ 49,731 | \$ 67,788 | \$ 21,934 | \$ 42,113 | \$ 29,666 | \$ 49,731 | \$ 29,666 | \$ 67,788 | \$ 29,666 | \$ 49,731 | \$ 592,207 | |
| Services | \$ 76,293 | \$ 111,855 | \$ 63,262 | \$ 206,957 | \$ 65,873 | \$ 93,262 | \$ 100,497 | \$ 133,631 | \$ 100,186 | \$ 106,486 | \$ 100,186 | \$ 140,000 | \$ 1,298,488 | |
| Capital Outlay | \$ - | \$ 45,393 | \$ - | \$ 17,896 | \$ - | \$ 17,762 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 128,872 | \$ 209,923 | |
| Other Outgo | | | | \$ 55,783 | | | \$ 30,000 | | | \$ 51,000 | | \$ 341,448 | \$ 478,231 | |
| DISBURSEMENTS | \$ 311,693 | \$ 994,857 | \$ 731,349 | \$ 976,355 | \$ 734,941 | \$ 964,033 | \$ 971,059 | \$ 994,258 | \$ 940,748 | \$ 1,036,170 | \$ 940,748 | \$ 1,470,946 | \$ 11,067,155 | |
| BALANCE SHEET | | | | | | | | | | | | | | |
| <i>Assets and Deferred Outflows</i> | | | | | | | | | | | | | | |
| Cash Not In Treasury | | | | | | | | | | | | | \$ - | |
| Accounts Receivable | \$ 336,236 | \$ 49,064 | \$ 2,809 | \$ 523 | \$ (18,793) | | | | | | | | \$ 369,839 | |
| Due From Other Funds | | | | | | | | | | | | | \$ - | |
| Stores | | | | | | | | | | | | | \$ - | |
| Prepaid Expenditures | | | | | | | | | | | | | \$ - | |
| Other Current Assets | | | | | | | | | | | | | \$ - | |
| Lease Receivable | | | | | | | | | | | | | \$ - | |
| Deferred Outflows of Resources | | | | | | | | | | | | | \$ - | |
| SUBTOTAL | \$ 336,236 | \$ 49,064 | \$ 2,809 | \$ 523 | \$ (18,793) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 369,839 | |
| <i>Liabilities and Deferred Inflows</i> | | | | | | | | | | | | | | |
| Accounts Payable | \$ 1,785 | \$ (4,305) | \$ (29,618) | \$ (22,536) | \$ 40,920 | | | | | | | | \$ (13,754) | |
| Due To Other Funds | | | | | | | | | | | | | \$ - | |
| Current Loans | | | | | | | | | | | | | \$ - | |
| Unearned Revenues | | | | | | | | | | | | | \$ - | |
| Deferred Inflows of Resources | | | | | | | | | | | | | \$ - | |
| SUBTOTAL | \$ 1,785 | \$ (4,305) | \$ (29,618) | \$ (22,536) | \$ 40,920 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (13,754) | |
| Nonoperating | | | | | | | | | | | | | | |
| Suspense Clearing | | | | | | | | | | | | | | |
| BALANCE SHEET | \$ 334,451 | \$ 53,369 | \$ 32,427 | \$ 23,059 | \$ (59,713) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 383,593 | |
| NET | \$ 271,862 | \$ (941,198) | \$ 259,049 | \$ (534,883) | \$ (19,427) | \$ 1,044,157 | \$ (33,752) | \$ (39,529) | \$ (446,456) | \$ 684,928 | \$ (422,511) | \$ (781,554) | \$ (959,312) | |
| ENDING CASH | \$ 3,822,790 | \$ 2,881,592 | \$ 3,140,641 | \$ 2,605,758 | \$ 2,586,331 | \$ 3,630,488 | \$ 3,596,737 | \$ 3,557,208 | \$ 3,110,753 | \$ 3,795,681 | \$ 3,373,170 | \$ 2,591,616 | \$ 2,591,616 | |

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 18, 2024

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: Stephanie Shatto

Telephone: 209-532-5491

Title: Chief Business Official

E-mail: sshatto@sesk12.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 budget adoption. | | X |
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | | X |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | X | |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | n/a | |
| 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 | |

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

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|--------------------------|--|---|-----|-----|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | | X |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? | X | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | X | |
| | | • If yes, have there been changes since budget adoption in OPEB liabilities? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since budget adoption in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | 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) | 658.75 | 658.75 | 589.73 | 657.23 | (1.52) | 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) | 658.75 | 658.75 | 589.73 | 657.23 | (1.52) | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | .68 | .68 | .87 | .87 | .19 | 28.0% |
| b. Special Education-Special Day Class | .78 | .78 | 1.98 | 1.98 | 1.20 | 154.0% |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | .06 | .06 | .90 | .90 | .84 | 1,400.0% |
| 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) | 1.52 | 1.52 | 3.75 | 3.75 | 2.23 | 147.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 660.27 | 660.27 | 593.48 | 660.98 | .71 | 0.0% |
| 7. Adults in Correctional Facilities | | | | | 0.00 | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 7,924,216.00 | 7,924,216.00 | 1,327,337.05 | 7,966,409.00 | 42,193.00 | 0.5% |
| 2) Federal Revenue | | 8100-8299 | 59,090.61 | 59,090.61 | (4,291.00) | 59,090.61 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 141,004.00 | 141,004.00 | 48,687.72 | 141,300.00 | 296.00 | 0.2% |
| 4) Other Local Revenue | | 8600-8799 | 66,133.73 | 66,133.73 | 35,922.96 | 70,133.73 | 4,000.00 | 6.0% |
| 5) TOTAL, REVENUES | | | 8,190,444.34 | 8,190,444.34 | 1,407,656.73 | 8,236,933.34 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,343,690.47 | 3,343,690.47 | 835,991.79 | 3,305,003.92 | 38,686.55 | 1.2% |
| 2) Classified Salaries | | 2000-2999 | 1,104,444.40 | 1,104,444.40 | 339,042.30 | 1,104,558.83 | (114.43) | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 1,728,324.96 | 1,728,324.96 | 485,589.04 | 1,727,719.58 | 605.38 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 189,080.00 | 189,080.00 | 53,887.43 | 209,578.08 | (20,498.08) | -10.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 654,058.47 | 654,058.47 | 359,028.46 | 708,950.79 | (54,892.32) | -8.4% |
| 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 | 140,000.00 | 140,000.00 | 0.00 | 140,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (170,121.00) | (170,121.00) | 0.00 | (170,121.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,989,477.30 | 6,989,477.30 | 2,073,539.02 | 7,025,690.20 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,200,967.04 | 1,200,967.04 | (665,882.29) | 1,211,243.14 | | |
| 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 | (1,780,934.42) | (1,780,934.42) | (1,624,314.96) | (1,646,879.96) | 134,054.46 | -7.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,780,934.42) | (1,780,934.42) | (1,624,314.96) | (1,646,879.96) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (579,967.38) | (579,967.38) | (2,290,197.25) | (435,636.82) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,029,718.54 | 2,029,718.54 | | 2,029,718.54 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 6,845.00 | 6,845.00 | | 6,845.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,036,563.54 | 2,036,563.54 | | 2,036,563.54 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,036,563.54 | 2,036,563.54 | | 2,036,563.54 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,456,596.16 | 1,456,596.16 | | 1,600,926.72 | | |
| 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 | | 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 | 1,456,596.16 | 1,456,596.16 | | 1,600,926.72 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,430,863.00 | 3,430,863.00 | 985,155.92 | 3,457,845.00 | 26,982.00 | 0.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 792,381.72 | 792,381.72 | 264,726.00 | 753,695.08 | (38,686.64) | -4.9% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 25,494.56 | 25,494.56 | 0.00 | 24,462.00 | (1,032.56) | -4.1% |
| Timber Yield Tax | | 8022 | 352.26 | 352.26 | 0.00 | 651.00 | 298.74 | 84.8% |
| 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 | 3,080,079.04 | 3,080,079.04 | 0.00 | 3,136,298.92 | 56,219.88 | 1.8% |
| Unsecured Roll Taxes | | 8042 | 76,948.21 | 76,948.21 | 77,455.13 | 90,268.00 | 13,319.79 | 17.3% |
| Prior Years' Taxes | | 8043 | 1,138.15 | 1,138.15 | 0.00 | 1,260.00 | 121.85 | 10.7% |
| Supplemental Taxes | | 8044 | 112,884.91 | 112,884.91 | 0.00 | 105,820.00 | (7,064.91) | -6.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 404,074.15 | 404,074.15 | 0.00 | 396,109.00 | (7,965.15) | -2.0% |
| 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 | | | 7,924,216.00 | 7,924,216.00 | 1,327,337.05 | 7,966,409.00 | 42,193.00 | 0.5% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 7,924,216.00 | 7,924,216.00 | 1,327,337.05 | 7,966,409.00 | 42,193.00 | 0.5% |

| 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 55,090.61 | 55,090.61 | 0.00 | 55,090.61 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 4,000.00 | 4,000.00 | (4,291.00) | 4,000.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 59,090.61 | 59,090.61 | (4,291.00) | 59,090.61 | 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 | 23,476.00 | 23,476.00 | 0.00 | 23,612.00 | 136.00 | 0.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 117,528.00 | 117,528.00 | 48,687.72 | 117,688.00 | 160.00 | 0.1% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 141,004.00 | 141,004.00 | 48,687.72 | 141,300.00 | 296.00 | 0.2% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 66,133.73 | 66,133.73 | 23,018.55 | 66,133.73 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 1,115.00 | 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 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 11,789.41 | 4,000.00 | 4,000.00 | New |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| 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 | | | 66,133.73 | 66,133.73 | 35,922.96 | 70,133.73 | 4,000.00 | 6.0% |
| TOTAL, REVENUES | | | 8,190,444.34 | 8,190,444.34 | 1,407,656.73 | 8,236,933.34 | 46,489.00 | 0.6% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,864,494.87 | 2,864,494.87 | 680,424.55 | 2,825,808.32 | 38,686.55 | 1.4% |
| Certificated Pupil Support Salaries | | 1200 | 71,436.30 | 71,436.30 | 19,393.68 | 71,436.30 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 407,759.30 | 407,759.30 | 136,173.56 | 407,759.30 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 3,343,690.47 | 3,343,690.47 | 835,991.79 | 3,305,003.92 | 38,686.55 | 1.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 92,693.88 | 92,693.88 | 25,156.35 | 92,693.88 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 271,456.07 | 271,456.07 | 74,863.29 | 271,456.07 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 208,163.00 | 208,163.00 | 69,387.68 | 208,163.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 396,570.31 | 396,570.31 | 125,010.43 | 396,570.31 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 135,561.14 | 135,561.14 | 44,624.55 | 135,675.57 | (114.43) | -0.1% |
| TOTAL, CLASSIFIED SALARIES | | | 1,104,444.40 | 1,104,444.40 | 339,042.30 | 1,104,558.83 | (114.43) | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 638,292.30 | 638,292.30 | 155,388.36 | 638,572.30 | (280.00) | 0.0% |
| PERS | | 3201-3202 | 304,600.28 | 304,600.28 | 85,265.34 | 304,600.28 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 146,151.14 | 146,151.14 | 35,299.25 | 143,419.71 | 2,731.43 | 1.9% |
| Health and Welfare Benefits | | 3401-3402 | 506,571.99 | 506,571.99 | 178,460.05 | 506,571.99 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 2,223.12 | 2,223.12 | 736.88 | 2,723.18 | (500.06) | -22.5% |
| Workers' Compensation | | 3601-3602 | 100,486.13 | 100,486.13 | 30,828.95 | 100,489.13 | (3.00) | 0.0% |
| OPEB, Allocated | | 3701-3702 | 30,000.00 | 30,000.00 | (389.79) | 31,342.99 | (1,342.99) | -4.5% |
| 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 | | | 1,728,324.96 | 1,728,324.96 | 485,589.04 | 1,727,719.58 | 605.38 | 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 | 4,000.00 | (4,000.00) | New |
| Materials and Supplies | | 4300 | 189,080.00 | 189,080.00 | 52,787.77 | 203,578.08 | (14,498.08) | -7.7% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 1,099.66 | 2,000.00 | (2,000.00) | New |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 189,080.00 | 189,080.00 | 53,887.43 | 209,578.08 | (20,498.08) | -10.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 58,912.33 | 58,912.33 | 4,541.00 | 58,912.33 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 16,918.00 | 16,918.00 | 18,492.16 | 22,600.00 | (5,682.00) | -33.6% |
| Insurance | | 5400-5450 | 122,270.00 | 122,270.00 | 121,805.00 | 121,805.00 | 465.00 | 0.4% |
| Operations and Housekeeping Services | | 5500 | 199,849.14 | 199,849.14 | 62,350.66 | 199,849.14 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 54,504.00 | 54,504.00 | 18,272.86 | 55,468.32 | (964.32) | -1.8% |
| Transfers of Direct Costs | | 5710 | (8,500.00) | (8,500.00) | 0.00 | (8,500.00) | 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 | 206,145.00 | 206,145.00 | 131,278.41 | 252,061.00 | (45,916.00) | -22.3% |
| Communications | | 5900 | 3,960.00 | 3,960.00 | 2,288.37 | 6,755.00 | (2,795.00) | -70.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 654,058.47 | 654,058.47 | 359,028.46 | 708,950.79 | (54,892.32) | -8.4% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 90,000.00 | 90,000.00 | 0.00 | 90,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 140,000.00 | 140,000.00 | 0.00 | 140,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (170,121.00) | (170,121.00) | 0.00 | (170,121.00) | 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 | | | (170,121.00) | (170,121.00) | 0.00 | (170,121.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 6,989,477.30 | 6,989,477.30 | 2,073,539.02 | 7,025,690.20 | (36,212.90) | -0.5% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (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 | (1,780,934.42) | (1,780,934.42) | (1,624,314.96) | (1,646,879.96) | 134,054.46 | -7.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,780,934.42) | (1,780,934.42) | (1,624,314.96) | (1,646,879.96) | 134,054.46 | -7.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,780,934.42) | (1,780,934.42) | (1,624,314.96) | (1,646,879.96) | 134,054.46 | -7.5% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 338,582.00 | 338,582.00 | 1,211.00 | 322,249.72 | (16,332.28) | -4.8% |
| 3) Other State Revenue | | 8300-8599 | 1,117,016.00 | 1,117,016.00 | 216,357.27 | 1,061,880.27 | (55,135.73) | -4.9% |
| 4) Other Local Revenue | | 8600-8799 | 91,822.50 | 91,822.50 | 553.20 | 103,186.20 | 11,363.70 | 12.4% |
| 5) TOTAL, REVENUES | | | 1,547,420.50 | 1,547,420.50 | 218,121.47 | 1,487,316.19 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 693,371.06 | 693,371.06 | 195,004.57 | 690,016.30 | 3,354.76 | 0.5% |
| 2) Classified Salaries | | 2000-2999 | 704,079.32 | 704,079.32 | 174,389.31 | 707,253.03 | (3,173.71) | -0.5% |
| 3) Employee Benefits | | 3000-3999 | 954,476.99 | 954,476.99 | 134,887.44 | 953,754.36 | 722.63 | 0.1% |
| 4) Books and Supplies | | 4000-4999 | 218,229.00 | 218,229.00 | 218,024.27 | 382,628.65 | (164,399.65) | -75.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 561,417.42 | 561,417.42 | 99,338.15 | 589,537.38 | (28,119.96) | -5.0% |
| 6) Capital Outlay | | 6000-6999 | 146,633.37 | 146,633.37 | 63,289.39 | 209,922.76 | (63,289.39) | -43.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 492,436.00 | 492,436.00 | 0.00 | 338,231.00 | 154,205.00 | 31.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 170,121.00 | 170,121.00 | 0.00 | 170,121.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,940,764.16 | 3,940,764.16 | 884,933.13 | 4,041,464.48 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,393,343.66) | (2,393,343.66) | (666,811.66) | (2,554,148.29) | | |
| 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 | 1,780,934.42 | 1,780,934.42 | 1,624,314.96 | 1,646,879.96 | (134,054.46) | -7.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,780,934.42 | 1,780,934.42 | 1,624,314.96 | 1,646,879.96 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (612,409.24) | (612,409.24) | 957,503.30 | (907,268.33) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,893,215.36 | 1,893,215.36 | | 1,893,215.36 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | (40,458.00) | (40,458.00) | | (40,458.00) | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,852,757.36 | 1,852,757.36 | | 1,852,757.36 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,852,757.36 | 1,852,757.36 | | 1,852,757.36 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,240,348.12 | 1,240,348.12 | | 945,489.03 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (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 | 1,273,966.97 | 1,273,966.97 | | 964,152.09 | | |
| 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 | (33,618.85) | (33,618.85) | | (18,663.06) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 280,000.00 | 280,000.00 | 0.00 | 263,331.00 | (16,669.00) | -6.0% |
| 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 | 25,000.00 | 25,000.00 | (4,453.00) | 29,252.72 | 4,252.72 | 17.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 25,000.00 | 25,000.00 | 4,744.00 | 21,084.00 | (3,916.00) | -15.7% |
| 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 | 8,582.00 | 8,582.00 | 920.00 | 8,582.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 338,582.00 | 338,582.00 | 1,211.00 | 322,249.72 | (16,332.28) | -4.8% |
| 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 | 46,225.00 | 46,225.00 | 50,702.27 | 50,702.27 | 4,477.27 | 9.7% |
| 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 | 1,070,791.00 | 1,070,791.00 | 165,655.00 | 1,011,178.00 | (59,613.00) | -5.6% |
| TOTAL, OTHER STATE REVENUE | | | 1,117,016.00 | 1,117,016.00 | 216,357.27 | 1,061,880.27 | (55,135.73) | -4.9% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (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 | 91,822.50 | 91,822.50 | 553.20 | 103,186.20 | 11,363.70 | 12.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 91,822.50 | 91,822.50 | 553.20 | 103,186.20 | 11,363.70 | 12.4% |
| TOTAL, REVENUES | | | 1,547,420.50 | 1,547,420.50 | 218,121.47 | 1,487,316.19 | (60,104.31) | -3.9% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 648,263.05 | 648,263.05 | 172,035.21 | 644,908.29 | 3,354.76 | 0.5% |
| Certificated Pupil Support Salaries | | 1200 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 44,908.01 | 44,908.01 | 22,969.36 | 44,908.01 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 693,371.06 | 693,371.06 | 195,004.57 | 690,016.30 | 3,354.76 | 0.5% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 525,186.14 | 525,186.14 | 129,670.92 | 525,186.14 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 70,096.36 | 70,096.36 | 23,143.98 | 70,096.36 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,200.00 | 4,200.00 | 7,300.00 | 7,300.00 | (3,100.00) | -73.8% |
| Clerical, Technical and Office Salaries | | 2400 | 8,800.00 | 8,800.00 | 5,073.71 | 8,873.71 | (73.71) | -0.8% |
| Other Classified Salaries | | 2900 | 95,796.82 | 95,796.82 | 9,200.70 | 95,796.82 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 704,079.32 | 704,079.32 | 174,389.31 | 707,253.03 | (3,173.71) | -0.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 500,451.89 | 500,451.89 | 37,404.45 | 499,822.94 | 628.95 | 0.1% |
| PERS | | 3201-3202 | 195,734.07 | 195,734.07 | 33,698.10 | 195,734.07 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 66,009.94 | 66,009.94 | 15,501.95 | 65,971.45 | 38.49 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 160,000.00 | 160,000.00 | 38,402.97 | 160,000.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 698.71 | 698.71 | 184.73 | 702.24 | (3.53) | -0.5% |
| Workers' Compensation | | 3601-3602 | 31,582.38 | 31,582.38 | 9,695.24 | 31,523.66 | 58.72 | 0.2% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 954,476.99 | 954,476.99 | 134,887.44 | 953,754.36 | 722.63 | 0.1% |
| BOOKS AND SUPPLIES | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Approved Textbooks and Core Curricula Materials | | 4100 | 49,000.00 | 49,000.00 | 72,854.79 | 78,070.69 | (29,070.69) | -59.3% |
| Books and Other Reference Materials | | 4200 | 71,745.00 | 71,745.00 | 79,175.57 | 85,666.48 | (13,921.48) | -19.4% |
| Materials and Supplies | | 4300 | 76,484.00 | 76,484.00 | 39,006.98 | 170,791.48 | (94,307.48) | -123.3% |
| Noncapitalized Equipment | | 4400 | 5,000.00 | 5,000.00 | 21,010.18 | 30,000.00 | (25,000.00) | -500.0% |
| Food | | 4700 | 16,000.00 | 16,000.00 | 5,976.75 | 18,100.00 | (2,100.00) | -13.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 218,229.00 | 218,229.00 | 218,024.27 | 382,628.65 | (164,399.65) | -75.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 261,676.00 | 261,676.00 | 12,546.80 | 252,812.00 | 8,864.00 | 3.4% |
| Travel and Conferences | | 5200 | 8,364.01 | 8,364.01 | 20,460.86 | 29,805.41 | (21,441.40) | -256.4% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 4,062.07 | 4,150.00 | (4,150.00) | New |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 3,487.14 | 4,000.00 | (4,000.00) | New |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 69,496.53 | 69,496.53 | 10,283.29 | 76,229.74 | (6,733.21) | -9.7% |
| Transfers of Direct Costs | | 5710 | 8,500.00 | 8,500.00 | 0.00 | 8,500.00 | 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 | 213,380.88 | 213,380.88 | 48,497.99 | 214,040.23 | (659.35) | -0.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 561,417.42 | 561,417.42 | 99,338.15 | 589,537.38 | (28,119.96) | -5.0% |
| 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 | 146,633.37 | 146,633.37 | 63,289.39 | 209,922.76 | (63,289.39) | -43.2% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 146,633.37 | 146,633.37 | 63,289.39 | 209,922.76 | (63,289.39) | -43.2% |
| 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 | 26,041.00 | 26,041.00 | 0.00 | 47,113.00 | (21,072.00) | -80.9% |
| Payments to County Offices | | 7142 | 466,395.00 | 466,395.00 | 0.00 | 291,118.00 | 175,277.00 | 37.6% |
| 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) | | | 492,436.00 | 492,436.00 | 0.00 | 338,231.00 | 154,205.00 | 31.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 170,121.00 | 170,121.00 | 0.00 | 170,121.00 | 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 | | | 170,121.00 | 170,121.00 | 0.00 | 170,121.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,940,764.16 | 3,940,764.16 | 884,933.13 | 4,041,464.48 | (100,700.32) | -2.6% |
| 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 | 1,780,934.42 | 1,780,934.42 | 1,624,314.96 | 1,646,879.96 | (134,054.46) | -7.5% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,780,934.42 | 1,780,934.42 | 1,624,314.96 | 1,646,879.96 | (134,054.46) | -7.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,780,934.42 | 1,780,934.42 | 1,624,314.96 | 1,646,879.96 | 134,054.46 | 7.5% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 7,924,216.00 | 7,924,216.00 | 1,327,337.05 | 7,966,409.00 | 42,193.00 | 0.5% |
| 2) Federal Revenue | | 8100-8299 | 397,672.61 | 397,672.61 | (3,080.00) | 381,340.33 | (16,332.28) | -4.1% |
| 3) Other State Revenue | | 8300-8599 | 1,258,020.00 | 1,258,020.00 | 265,044.99 | 1,203,180.27 | (54,839.73) | -4.4% |
| 4) Other Local Revenue | | 8600-8799 | 157,956.23 | 157,956.23 | 36,476.16 | 173,319.93 | 15,363.70 | 9.7% |
| 5) TOTAL, REVENUES | | | 9,737,864.84 | 9,737,864.84 | 1,625,778.20 | 9,724,249.53 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,037,061.53 | 4,037,061.53 | 1,030,996.36 | 3,995,020.22 | 42,041.31 | 1.0% |
| 2) Classified Salaries | | 2000-2999 | 1,808,523.72 | 1,808,523.72 | 513,431.61 | 1,811,811.86 | (3,288.14) | -0.2% |
| 3) Employee Benefits | | 3000-3999 | 2,682,801.95 | 2,682,801.95 | 620,476.48 | 2,681,473.94 | 1,328.01 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 407,309.00 | 407,309.00 | 271,911.70 | 592,206.73 | (184,897.73) | -45.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,215,475.89 | 1,215,475.89 | 458,366.61 | 1,298,488.17 | (83,012.28) | -6.8% |
| 6) Capital Outlay | | 6000-6999 | 146,633.37 | 146,633.37 | 63,289.39 | 209,922.76 | (63,289.39) | -43.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 632,436.00 | 632,436.00 | 0.00 | 478,231.00 | 154,205.00 | 24.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 10,930,241.46 | 10,930,241.46 | 2,958,472.15 | 11,067,154.68 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,192,376.62) | (1,192,376.62) | (1,332,693.95) | (1,342,905.15) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,192,376.62) | (1,192,376.62) | (1,332,693.95) | (1,342,905.15) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,922,933.90 | 3,922,933.90 | | 3,922,933.90 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | (33,613.00) | (33,613.00) | | (33,613.00) | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,889,320.90 | 3,889,320.90 | | 3,889,320.90 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,889,320.90 | 3,889,320.90 | | 3,889,320.90 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,696,944.28 | 2,696,944.28 | | 2,546,415.75 | | |
| 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 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,273,966.97 | 1,273,966.97 | | 964,152.09 | | |
| 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 | 1,456,596.16 | 1,456,596.16 | | 1,600,926.72 | | |
| Unassigned/Unappropriated Amount | | 9790 | (33,618.85) | (33,618.85) | | (18,663.06) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,430,863.00 | 3,430,863.00 | 985,155.92 | 3,457,845.00 | 26,982.00 | 0.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 792,381.72 | 792,381.72 | 264,726.00 | 753,695.08 | (38,686.64) | -4.9% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 25,494.56 | 25,494.56 | 0.00 | 24,462.00 | (1,032.56) | -4.1% |
| Timber Yield Tax | | 8022 | 352.26 | 352.26 | 0.00 | 651.00 | 298.74 | 84.8% |
| 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 | 3,080,079.04 | 3,080,079.04 | 0.00 | 3,136,298.92 | 56,219.88 | 1.8% |
| Unsecured Roll Taxes | | 8042 | 76,948.21 | 76,948.21 | 77,455.13 | 90,268.00 | 13,319.79 | 17.3% |
| Prior Years' Taxes | | 8043 | 1,138.15 | 1,138.15 | 0.00 | 1,260.00 | 121.85 | 10.7% |
| Supplemental Taxes | | 8044 | 112,884.91 | 112,884.91 | 0.00 | 105,820.00 | (7,064.91) | -6.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 404,074.15 | 404,074.15 | 0.00 | 396,109.00 | (7,965.15) | -2.0% |
| 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 | | | 7,924,216.00 | 7,924,216.00 | 1,327,337.05 | 7,966,409.00 | 42,193.00 | 0.5% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 7,924,216.00 | 7,924,216.00 | 1,327,337.05 | 7,966,409.00 | 42,193.00 | 0.5% |
| FEDERAL REVENUE | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 55,090.61 | 55,090.61 | 0.00 | 55,090.61 | 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 | 280,000.00 | 280,000.00 | 0.00 | 263,331.00 | (16,669.00) | -6.0% |
| 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 | 25,000.00 | 25,000.00 | (4,453.00) | 29,252.72 | 4,252.72 | 17.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 25,000.00 | 25,000.00 | 4,744.00 | 21,084.00 | (3,916.00) | -15.7% |
| 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 | 12,582.00 | 12,582.00 | (3,371.00) | 12,582.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 397,672.61 | 397,672.61 | (3,080.00) | 381,340.33 | (16,332.28) | -4.1% |
| 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 | 23,476.00 | 23,476.00 | 0.00 | 23,612.00 | 136.00 | 0.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 163,753.00 | 163,753.00 | 99,389.99 | 168,390.27 | 4,637.27 | 2.8% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 1,070,791.00 | 1,070,791.00 | 165,655.00 | 1,011,178.00 | (59,613.00) | -5.6% |
| TOTAL, OTHER STATE REVENUE | | | 1,258,020.00 | 1,258,020.00 | 265,044.99 | 1,203,180.27 | (54,839.73) | -4.4% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 66,133.73 | 66,133.73 | 23,018.55 | 66,133.73 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 1,115.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Local Revenue | | 8699 | 91,822.50 | 91,822.50 | 12,342.61 | 107,186.20 | 15,363.70 | 16.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 157,956.23 | 157,956.23 | 36,476.16 | 173,319.93 | 15,363.70 | 9.7% |
| TOTAL, REVENUES | | | 9,737,864.84 | 9,737,864.84 | 1,625,778.20 | 9,724,249.53 | (13,615.31) | -0.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,512,757.92 | 3,512,757.92 | 852,459.76 | 3,470,716.61 | 42,041.31 | 1.2% |
| Certificated Pupil Support Salaries | | 1200 | 71,636.30 | 71,636.30 | 19,393.68 | 71,636.30 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 452,667.31 | 452,667.31 | 159,142.92 | 452,667.31 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 4,037,061.53 | 4,037,061.53 | 1,030,996.36 | 3,995,020.22 | 42,041.31 | 1.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 617,880.02 | 617,880.02 | 154,827.27 | 617,880.02 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 341,552.43 | 341,552.43 | 98,007.27 | 341,552.43 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 212,363.00 | 212,363.00 | 76,687.68 | 215,463.00 | (3,100.00) | -1.5% |
| Clerical, Technical and Office Salaries | | 2400 | 405,370.31 | 405,370.31 | 130,084.14 | 405,444.02 | (73.71) | 0.0% |
| Other Classified Salaries | | 2900 | 231,357.96 | 231,357.96 | 53,825.25 | 231,472.39 | (114.43) | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,808,523.72 | 1,808,523.72 | 513,431.61 | 1,811,811.86 | (3,288.14) | -0.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,138,744.19 | 1,138,744.19 | 192,792.81 | 1,138,395.24 | 348.95 | 0.0% |
| PERS | | 3201-3202 | 500,334.35 | 500,334.35 | 118,963.44 | 500,334.35 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 212,161.08 | 212,161.08 | 50,801.20 | 209,391.16 | 2,769.92 | 1.3% |
| Health and Welfare Benefits | | 3401-3402 | 666,571.99 | 666,571.99 | 216,863.02 | 666,571.99 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 2,921.83 | 2,921.83 | 921.61 | 3,425.42 | (503.59) | -17.2% |
| Workers' Compensation | | 3601-3602 | 132,068.51 | 132,068.51 | 40,524.19 | 132,012.79 | 55.72 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 30,000.00 | 30,000.00 | (389.79) | 31,342.99 | (1,342.99) | -4.5% |
| 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 | | | 2,682,801.95 | 2,682,801.95 | 620,476.48 | 2,681,473.94 | 1,328.01 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Approved Textbooks and Core Curricula Materials | | 4100 | 49,000.00 | 49,000.00 | 72,854.79 | 78,070.69 | (29,070.69) | -59.3% |
| Books and Other Reference Materials | | 4200 | 71,745.00 | 71,745.00 | 79,175.57 | 89,666.48 | (17,921.48) | -25.0% |
| Materials and Supplies | | 4300 | 265,564.00 | 265,564.00 | 91,794.75 | 374,369.56 | (108,805.56) | -41.0% |
| Noncapitalized Equipment | | 4400 | 5,000.00 | 5,000.00 | 22,109.84 | 32,000.00 | (27,000.00) | -540.0% |
| Food | | 4700 | 16,000.00 | 16,000.00 | 5,976.75 | 18,100.00 | (2,100.00) | -13.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 407,309.00 | 407,309.00 | 271,911.70 | 592,206.73 | (184,897.73) | -45.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 320,588.33 | 320,588.33 | 17,087.80 | 311,724.33 | 8,864.00 | 2.8% |
| Travel and Conferences | | 5200 | 8,364.01 | 8,364.01 | 20,460.86 | 29,805.41 | (21,441.40) | -256.4% |
| Dues and Memberships | | 5300 | 16,918.00 | 16,918.00 | 22,554.23 | 26,750.00 | (9,832.00) | -58.1% |
| Insurance | | 5400-5450 | 122,270.00 | 122,270.00 | 121,805.00 | 121,805.00 | 465.00 | 0.4% |
| Operations and Housekeeping Services | | 5500 | 199,849.14 | 199,849.14 | 65,837.80 | 203,849.14 | (4,000.00) | -2.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 124,000.53 | 124,000.53 | 28,556.15 | 131,698.06 | (7,697.53) | -6.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 419,525.88 | 419,525.88 | 179,776.40 | 466,101.23 | (46,575.35) | -11.1% |
| Communications | | 5900 | 3,960.00 | 3,960.00 | 2,288.37 | 6,755.00 | (2,795.00) | -70.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,215,475.89 | 1,215,475.89 | 458,366.61 | 1,298,488.17 | (83,012.28) | -6.8% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 146,633.37 | 146,633.37 | 63,289.39 | 209,922.76 | (63,289.39) | -43.2% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 146,633.37 | 146,633.37 | 63,289.39 | 209,922.76 | (63,289.39) | -43.2% |
| 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 | 26,041.00 | 26,041.00 | 0.00 | 47,113.00 | (21,072.00) | -80.9% |
| Payments to County Offices | | 7142 | 466,395.00 | 466,395.00 | 0.00 | 291,118.00 | 175,277.00 | 37.6% |
| 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To JPAs | | 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 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 90,000.00 | 90,000.00 | 0.00 | 90,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 632,436.00 | 632,436.00 | 0.00 | 478,231.00 | 154,205.00 | 24.4% |
| 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 | | | 10,930,241.46 | 10,930,241.46 | 2,958,472.15 | 11,067,154.68 | (136,913.22) | -1.3% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 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 | | | | | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers 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) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 112,744.05 |
| 5810 | Other Restricted Federal | 614.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 52,640.37 |
| 6300 | Lottery: Instructional Materials | 106,093.33 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 168,059.63 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 32,920.64 |
| 7435 | Learning Recovery Emergency Block Grant | 283,168.07 |
| 7510 | Low-Performing Students Block Grant | 79,921.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 127,991.00 |
| Total, Restricted Balance | | 964,152.09 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 200,000.00 | 200,000.00 | 33,853.81 | 200,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 220,000.00 | 220,000.00 | 38,257.60 | 220,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,000.00 | 4,000.00 | 1,787.32 | 4,375.41 | 375.41 | 9.4% |
| 5) TOTAL, REVENUES | | | 424,000.00 | 424,000.00 | 73,898.73 | 424,375.41 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 172,300.79 | 172,300.79 | 44,532.62 | 172,300.79 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 88,810.78 | 88,810.78 | 24,861.26 | 88,810.78 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 168,652.50 | 168,652.50 | 74,769.14 | 232,455.69 | (63,803.19) | -37.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,500.00 | 3,500.00 | 2,413.40 | 3,500.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 433,264.07 | 433,264.07 | 146,576.42 | 497,067.26 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (9,264.07) | (9,264.07) | (72,677.69) | (72,691.85) | | |
| 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) | | | (9,264.07) | (9,264.07) | (72,677.69) | (72,691.85) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 176,065.57 | 176,065.57 | | 176,065.57 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 176,065.57 | 176,065.57 | | 176,065.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 176,065.57 | 176,065.57 | | 176,065.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 166,801.50 | 166,801.50 | | 103,373.72 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 166,809.38 | 166,809.38 | | 103,373.72 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (7.88) | (7.88) | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 200,000.00 | 200,000.00 | 33,853.81 | 200,000.00 | 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 | | | 200,000.00 | 200,000.00 | 33,853.81 | 200,000.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 220,000.00 | 220,000.00 | 38,257.60 | 220,000.00 | 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 | | | 220,000.00 | 220,000.00 | 38,257.60 | 220,000.00 | 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 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,000.00 | 3,000.00 | 1,411.91 | 3,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 53.00 | 53.00 | 53.00 | New |
| 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 | 322.41 | 322.41 | 322.41 | New |
| TOTAL, OTHER LOCAL REVENUE | | | 4,000.00 | 4,000.00 | 1,787.32 | 4,375.41 | 375.41 | 9.4% |
| TOTAL, REVENUES | | | 424,000.00 | 424,000.00 | 73,898.73 | 424,375.41 | | |
| 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 | 103,375.35 | 103,375.35 | 28,942.44 | 103,375.35 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 68,925.44 | 68,925.44 | 15,590.18 | 68,925.44 | 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 | | | 172,300.79 | 172,300.79 | 44,532.62 | 172,300.79 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 47,899.62 | 47,899.62 | 11,566.96 | 47,899.62 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 13,181.01 | 13,181.01 | 2,841.50 | 13,181.01 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 23,750.00 | 23,750.00 | 9,262.04 | 23,750.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 86.15 | 86.15 | 22.27 | 86.15 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 3,894.00 | 3,894.00 | 1,168.49 | 3,894.00 | 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 | | | 88,810.78 | 88,810.78 | 24,861.26 | 88,810.78 | 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 | 2,000.00 | 2,000.00 | 14,557.14 | 22,649.82 | (20,649.82) | -1,032.5% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Noncapitalized Equipment | | 4400 | 5,652.50 | 5,652.50 | 4,038.24 | 4,564.99 | 1,087.51 | 19.2% |
| Food | | 4700 | 161,000.00 | 161,000.00 | 56,173.76 | 205,240.88 | (44,240.88) | -27.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 168,652.50 | 168,652.50 | 74,769.14 | 232,455.69 | (63,803.19) | -37.8% |
| 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 | 526.75 | 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 | 3,500.00 | 3,500.00 | 1,886.65 | 3,500.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,500.00 | 3,500.00 | 2,413.40 | 3,500.00 | 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 | | | 433,264.07 | 433,264.07 | 146,576.42 | 497,067.26 | | |
| 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) | 101,655.91 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 1,717.81 |
| Total, Restricted Balance | | 103,373.72 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 1,221.00 | 1,221.00 | 1,221.00 | New |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 1,221.00 | 1,221.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 1,221.00 | 1,221.00 | | |
| 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 | 1,221.00 | 1,221.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 129,761.06 | 129,761.06 | | 129,761.06 | 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) | | | 129,761.06 | 129,761.06 | | 129,761.06 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 129,761.06 | 129,761.06 | | 129,761.06 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 129,761.06 | 129,761.06 | | 130,982.06 | | |
| 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 | 129,761.06 | 129,761.06 | | 130,982.06 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 1,179.00 | 1,179.00 | 1,179.00 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 42.00 | 42.00 | 42.00 | New |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 1,221.00 | 1,221.00 | 1,221.00 | New |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 1,221.00 | 1,221.00 | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| 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 | 0.00 | 0.00 | 6,723.97 | 6,723.97 | 6,723.97 | New |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 6,723.97 | 6,723.97 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 6,723.97 | 6,723.97 | | |
| 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 | 6,723.97 | 6,723.97 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 714,835.40 | 714,835.40 | | 714,835.40 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 714,835.40 | 714,835.40 | | 714,835.40 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 714,835.40 | 714,835.40 | | 714,835.40 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 714,835.40 | 714,835.40 | | 721,559.37 | | |
| 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 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 714,835.40 | 714,835.40 | | 721,559.37 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 6,494.97 | 6,494.97 | 6,494.97 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 229.00 | 229.00 | 229.00 | New |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 6,723.97 | 6,723.97 | 6,723.97 | New |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 6,723.97 | 6,723.97 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 40,000.00 | 40,000.00 | 22,836.16 | 44,833.17 | 4,833.17 | 12.1% |
| 5) TOTAL, REVENUES | | | 40,000.00 | 40,000.00 | 22,836.16 | 44,833.17 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 40,000.00 | 40,000.00 | 22,836.16 | 44,833.17 | | |
| 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) | | | 40,000.00 | 40,000.00 | 22,836.16 | 44,833.17 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 517,220.19 | 517,220.19 | | 517,220.19 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | (4,733.00) | (4,733.00) | | (4,733.00) | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 512,487.19 | 512,487.19 | | 512,487.19 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 512,487.19 | 512,487.19 | | 512,487.19 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 552,487.19 | 552,487.19 | | 557,320.36 | | |
| 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 | 552,487.19 | 552,487.19 | | 557,320.36 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 4,669.17 | 4,669.17 | 4,669.17 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 164.00 | 164.00 | 164.00 | New |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 40,000.00 | 40,000.00 | 18,002.99 | 40,000.00 | 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 | | | 40,000.00 | 40,000.00 | 22,836.16 | 44,833.17 | 4,833.17 | 12.1% |
| TOTAL, REVENUES | | | 40,000.00 | 40,000.00 | 22,836.16 | 44,833.17 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| 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 | 557,320.36 |
| Total, Restricted Balance | | 557,320.36 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 63,954.26 | 63,954.26 | 63,954.26 | New |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 63,954.26 | 63,954.26 | | |
| 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 | 506,000.00 | 506,000.00 | 54,505.07 | 506,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 5,000,000.00 | 5,000,000.00 | 323,482.75 | 5,000,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,506,000.00 | 5,506,000.00 | 377,987.82 | 5,506,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,506,000.00) | (5,506,000.00) | (314,033.56) | (5,442,045.74) | | |
| 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) | | | (5,506,000.00) | (5,506,000.00) | (314,033.56) | (5,442,045.74) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,535,165.47 | 6,535,165.47 | | 6,535,165.47 | 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) | | | 6,535,165.47 | 6,535,165.47 | | 6,535,165.47 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,535,165.47 | 6,535,165.47 | | 6,535,165.47 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,029,165.47 | 1,029,165.47 | | 1,093,119.73 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) 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 | 1,029,165.47 | 1,029,165.47 | | 1,093,119.73 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserv e for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 61,774.26 | 61,774.26 | 61,774.26 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 2,180.00 | 2,180.00 | 2,180.00 | New |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 63,954.26 | 63,954.26 | 63,954.26 | New |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 63,954.26 | 63,954.26 | | |
| 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/Alternativ e | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 506,000.00 | 506,000.00 | 54,505.07 | 506,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 506,000.00 | 506,000.00 | 54,505.07 | 506,000.00 | 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 | 5,000,000.00 | 5,000,000.00 | 323,482.75 | 5,000,000.00 | 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 | | | 5,000,000.00 | 5,000,000.00 | 323,482.75 | 5,000,000.00 | 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 | | | 5,506,000.00 | 5,506,000.00 | 377,987.82 | 5,506,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | NOVEMBER | | | | | | | | | |
| A. BEGINNING CASH | | | 3,550,928.00 | 3,822,790.00 | 2,881,592.00 | 3,140,641.00 | 2,605,758.00 | 2,586,331.00 | 3,630,488.43 | 3,596,736.85 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 175,921.00 | 0.00 | 757,304.00 | 316,657.00 | 316,657.00 | 377,857.00 | 377,857.00 | 377,857.00 |
| Property Taxes | 8020-8079 | | 0.00 | 0.00 | 77,455.00 | 0.00 | 301,876.00 | 1,395,952.00 | 301,876.00 | 301,876.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | (8,744.00) | 0.00 | 920.00 | 4,744.00 | 65,833.00 | 2,746.00 | 145,292.00 | 0.00 |
| Other State Revenue | 8300-8599 | | 83,366.00 | 0.00 | 82,828.00 | 98,851.00 | 76,790.00 | 210,000.00 | 100,588.00 | 210,000.00 |
| Other Local Revenue | 8600-8799 | | (1,439.00) | 290.00 | 39,464.00 | (1,839.00) | 14,071.00 | 21,635.00 | 11,694.00 | 64,995.93 |
| Interfund Transfers In | 8900-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 249,104.00 | 290.00 | 957,971.00 | 418,413.00 | 775,227.00 | 2,008,190.00 | 937,307.00 | 954,728.93 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 36,786.00 | 362,864.00 | 320,535.00 | 310,812.00 | 334,281.00 | 375,677.46 | 375,677.46 | 375,677.46 |
| Classified Salaries | 2000-2999 | | 57,809.00 | 168,855.00 | 140,651.00 | 146,116.00 | 138,136.00 | 165,749.27 | 165,749.27 | 165,749.27 |
| Employee Benefits | 3000-3999 | | 111,139.00 | 181,163.00 | 157,170.00 | 171,003.00 | 174,717.00 | 269,468.85 | 269,468.85 | 269,468.85 |
| Books and Supplies | 4000-4999 | | 29,666.00 | 124,727.00 | 49,731.00 | 67,788.00 | 21,934.00 | 42,113.00 | 29,666.00 | 49,731.00 |
| Services | 5000-5999 | | 76,293.00 | 111,855.00 | 63,262.00 | 206,957.00 | 65,873.00 | 93,262.00 | 100,497.00 | 133,631.00 |
| Capital Outlay | 6000-6999 | | 0.00 | 45,393.00 | 0.00 | 17,896.00 | 0.00 | 17,762.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | | | | 55,783.00 | | | 30,000.00 | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 311,693.00 | 994,857.00 | 731,349.00 | 976,355.00 | 734,941.00 | 964,032.57 | 971,058.57 | 994,257.57 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | 336,236.00 | 49,064.00 | 2,809.00 | 523.00 | (18,793.00) | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 336,236.00 | 49,064.00 | 2,809.00 | 523.00 | (18,793.00) | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 226,195.00 | 1,785.00 | (4,305.00) | (29,618.00) | (22,536.00) | 40,920.00 | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | (4,453.00) | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 221,742.00 | 1,785.00 | (4,305.00) | (29,618.00) | (22,536.00) | 40,920.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (221,742.00) | 334,451.00 | 53,369.00 | 32,427.00 | 23,059.00 | (59,713.00) | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 271,862.00 | (941,198.00) | 259,049.00 | (534,883.00) | (19,427.00) | 1,044,157.43 | (33,751.57) | (39,528.64) |
| F. ENDING CASH (A + E) | | | 3,822,790.00 | 2,881,592.00 | 3,140,641.00 | 2,605,758.00 | 2,586,331.00 | 3,630,488.43 | 3,596,736.85 | 3,557,208.21 |
| 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): | | NOVEMBER | | | | | | | |
| A. BEGINNING CASH | | 3,557,208.21 | 3,110,752.63 | 3,795,681.06 | 3,373,169.95 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 377,857.00 | 377,857.00 | 377,857.00 | 377,859.08 | 0.00 | | 4,211,540.08 | 4,211,540.08 |
| Property Taxes | 8020-8079 | 0.00 | 1,232,373.00 | 93,460.64 | 50,000.28 | | | 3,754,868.92 | 3,754,868.92 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 12,726.00 | 0.00 | 0.00 | 157,823.33 | | | 381,340.33 | 381,340.33 |
| Other State Revenue | 8300-8599 | 100,588.00 | 98,851.00 | 40,730.00 | 100,588.27 | | | 1,203,180.27 | 1,203,180.27 |
| Other Local Revenue | 8600-8799 | 3,121.00 | 12,017.00 | 6,189.00 | 3,121.00 | | | 173,319.93 | 173,319.93 |
| Interfund Transfers In | 8900-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 494,292.00 | 1,721,098.00 | 518,236.64 | 689,391.96 | 0.00 | 0.00 | 9,724,249.53 | 9,724,249.53 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 375,677.46 | 375,677.46 | 375,677.46 | 375,677.46 | 0.00 | | 3,995,020.22 | 3,995,020.22 |
| Classified Salaries | 2000-2999 | 165,749.27 | 165,749.27 | 165,749.27 | 165,749.27 | | | 1,811,811.86 | 1,811,811.86 |
| Employee Benefits | 3000-3999 | 269,468.85 | 269,468.85 | 269,468.85 | 269,468.85 | | | 2,681,473.94 | 2,681,473.94 |
| Books and Supplies | 4000-4999 | 29,666.00 | 67,788.00 | 29,666.00 | 49,730.73 | | | 592,206.73 | 592,206.73 |
| Services | 5000-5999 | 100,186.00 | 106,486.00 | 100,186.17 | 140,000.00 | | | 1,298,488.17 | 1,298,488.17 |
| Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 128,871.76 | | | 209,922.76 | 209,922.76 |
| Other Outgo | 7000-7499 | | 51,000.00 | | 341,448.00 | | | 478,231.00 | 478,231.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 940,747.57 | 1,036,169.57 | 940,747.74 | 1,470,946.06 | 0.00 | 0.00 | 11,067,154.68 | 11,067,154.68 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 369,839.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|--------------|--------------|--------------|--------------|----------|-------------|--------------|----------------|
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 369,839.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | (13,754.00) | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (13,754.00) | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 383,593.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (446,455.57) | 684,928.43 | (422,511.10) | (781,554.10) | 0.00 | 0.00 | (959,312.15) | (1,342,905.15) |
| F. ENDING CASH (A + E) | | 3,110,752.63 | 3,795,681.06 | 3,373,169.95 | 2,591,615.85 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,591,615.85 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|---------------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010- 8019 | | | | | | | | | |
| Property Taxes | 8020- 8079 | | | | | | | | | |
| Miscellaneous Funds | 8080- 8099 | | | | | | | | | |
| Federal Revenue | 8100- 8299 | | | | | | | | | |
| Other State Revenue | 8300- 8599 | | | | | | | | | |
| Other Local Revenue | 8600- 8799 | | | | | | | | | |
| Interfund Transfers In | 8900- 8929 | | | | | | | | | |
| All Other Financing Sources | 8930- 8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000- 1999 | | | | | | | | | |
| Classified Salaries | 2000- 2999 | | | | | | | | | |
| Employee Benefits | 3000- 3999 | | | | | | | | | |
| Books and Supplies | 4000- 4999 | | | | | | | | | |
| Services | 5000- 5999 | | | | | | | | | |
| Capital Outlay | 6000- 6999 | | | | | | | | | |
| Other Outgo | 7000- 7499 | | | | | | | | | |
| Interfund Transfers Out | 7600- 7629 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|--------------|--------------|--------------|--------------|----------|-------------|-------|--------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | | | 0.00 | |
| Property Taxes | 8020-8079 | | | | | | | 0.00 | |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | |
| Federal Revenue | 8100-8299 | | | | | | | 0.00 | |
| Other State Revenue | 8300-8599 | | | | | | | 0.00 | |
| Other Local Revenue | 8600-8799 | | | | | | | 0.00 | |
| Interfund Transfers In | 8900-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | | | | | 0.00 | |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | |
| Books and Supplies | 4000-4999 | | | | | | | 0.00 | |
| Services | 5000-5999 | | | | | | | 0.00 | |
| Capital Outlay | 6000-6999 | | | | | | | 0.00 | |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|--------------|--------------|--------------|--------------|----------|-------------|--------------|--------|
| TOTAL DISBURSEMENTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | 2,591,615.85 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,591,615.85 | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 7,966,409.00 | (2.89%) | 7,735,924.00 | 4.60% | 8,091,917.00 |
| 2. Federal Revenues | 8100-8299 | 59,090.61 | 0.00% | 59,091.00 | 0.00% | 59,091.00 |
| 3. Other State Revenues | 8300-8599 | 141,300.00 | (3.26%) | 136,697.00 | 5.27% | 143,895.00 |
| 4. Other Local Revenues | 8600-8799 | 70,133.73 | 6.94% | 75,000.00 | 0.00% | 75,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (1,646,879.96) | .60% | (1,656,708.44) | 4.12% | (1,724,937.00) |
| 6. Total (Sum lines A1 thru A5c) | | 6,590,053.38 | (3.64%) | 6,350,003.56 | 4.65% | 6,644,966.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,305,003.92 | | 3,362,948.81 |
| b. Step & Column Adjustment | | | | 57,944.89 | | 59,103.79 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,305,003.92 | 1.75% | 3,362,948.81 | 1.76% | 3,422,052.60 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,104,558.83 | | 1,121,127.21 |
| b. Step & Column Adjustment | | | | 16,568.38 | | 16,816.91 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,104,558.83 | 1.50% | 1,121,127.21 | 1.50% | 1,137,944.12 |
| 3. Employee Benefits | 3000-3999 | 1,727,719.58 | 1.08% | 1,746,402.00 | 1.09% | 1,765,498.00 |
| 4. Books and Supplies | 4000-4999 | 209,578.08 | (1.91%) | 205,578.00 | 0.00% | 205,578.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 708,950.79 | 1.42% | 719,041.00 | 1.69% | 731,164.00 |
| 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 | 140,000.00 | 0.00% | 140,000.00 | 0.00% | 140,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (170,121.00) | 0.00% | (170,121.00) | 0.00% | (170,121.00) |
| 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) | | 7,025,690.20 | 1.41% | 7,124,976.02 | 1.50% | 7,232,115.72 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (435,636.82) | | (774,972.46) | | (587,149.72) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 2,036,563.54 | | 1,600,926.72 | | 825,954.26 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,600,926.72 | | 825,954.26 | | 238,804.54 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 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 | 1,600,926.72 | | 825,954.26 | | 273,898.93 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (35,094.39) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,600,926.72 | | 825,954.26 | | 238,804.54 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,600,926.72 | | 825,954.26 | | 273,898.93 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (35,094.39) |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 721,559.37 | | 743,206.15 | | 769,218.37 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 2,322,486.09 | | 1,569,160.41 | | 1,008,022.91 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 322,249.72 | (.53%) | 320,555.00 | 2.00% | 326,954.00 |
| 3. Other State Revenues | 8300-8599 | 1,061,880.27 | (5.81%) | 1,000,227.00 | .17% | 1,001,908.00 |
| 4. Other Local Revenues | 8600-8799 | 103,186.20 | 0.00% | 103,186.00 | 0.00% | 103,186.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 1,646,879.96 | .60% | 1,656,708.44 | 4.12% | 1,724,937.00 |
| 6. Total (Sum lines A1 thru A5c) | | 3,134,196.15 | (1.71%) | 3,080,676.44 | 2.48% | 3,156,985.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 690,016.30 | | 702,914.47 |
| b. Step & Column Adjustment | | | | 12,898.17 | | 13,156.13 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 690,016.30 | 1.87% | 702,914.47 | 1.87% | 716,070.60 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 707,253.03 | | 717,861.83 |
| b. Step & Column Adjustment | | | | 10,608.80 | | 10,767.93 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 707,253.03 | 1.50% | 717,861.83 | 1.50% | 728,629.76 |
| 3. Employee Benefits | 3000-3999 | 953,754.36 | .83% | 961,664.00 | .70% | 968,371.00 |
| 4. Books and Supplies | 4000-4999 | 382,628.65 | (55.82%) | 169,043.00 | 0.00% | 169,043.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 589,537.38 | (18.46%) | 480,732.00 | (10.40%) | 430,732.00 |
| 6. Capital Outlay | 6000-6999 | 209,922.76 | (95.24%) | 10,000.00 | 0.00% | 10,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 338,231.00 | 6.89% | 361,520.00 | 6.96% | 386,673.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 170,121.00 | 0.00% | 170,121.00 | 0.00% | 170,121.00 |
| 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) | | 4,041,464.48 | (11.57%) | 3,573,856.30 | .16% | 3,579,640.36 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (907,268.33) | | (493,179.86) | | (422,655.36) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,852,757.36 | | 945,489.03 | | 452,309.17 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 945,489.03 | | 452,309.17 | | 29,653.81 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 964,152.09 | | 452,309.17 | | 29,653.81 |
| 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 | (18,663.06) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 945,489.03 | | 452,309.17 | | 29,653.81 |
| 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. | | | | | | |

| 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 | 7,966,409.00 | (2.89%) | 7,735,924.00 | 4.60% | 8,091,917.00 |
| 2. Federal Revenues | 8100-8299 | 381,340.33 | (.44%) | 379,646.00 | 1.69% | 386,045.00 |
| 3. Other State Revenues | 8300-8599 | 1,203,180.27 | (5.51%) | 1,136,924.00 | .78% | 1,145,803.00 |
| 4. Other Local Revenues | 8600-8799 | 173,319.93 | 2.81% | 178,186.00 | 0.00% | 178,186.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 9,724,249.53 | (3.02%) | 9,430,680.00 | 3.94% | 9,801,951.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,995,020.22 | | 4,065,863.28 |
| b. Step & Column Adjustment | | | | 70,843.06 | | 72,259.92 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,995,020.22 | 1.77% | 4,065,863.28 | 1.78% | 4,138,123.20 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,811,811.86 | | 1,838,989.04 |
| b. Step & Column Adjustment | | | | 27,177.18 | | 27,584.84 |
| 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 | 1,811,811.86 | 1.50% | 1,838,989.04 | 1.50% | 1,866,573.88 |
| 3. Employee Benefits | 3000-3999 | 2,681,473.94 | .99% | 2,708,066.00 | .95% | 2,733,869.00 |
| 4. Books and Supplies | 4000-4999 | 592,206.73 | (36.74%) | 374,621.00 | 0.00% | 374,621.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,298,488.17 | (7.60%) | 1,199,773.00 | (3.16%) | 1,161,896.00 |
| 6. Capital Outlay | 6000-6999 | 209,922.76 | (95.24%) | 10,000.00 | 0.00% | 10,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 478,231.00 | 4.87% | 501,520.00 | 5.02% | 526,673.00 |
| 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) | | 11,067,154.68 | (3.33%) | 10,698,832.32 | 1.06% | 10,811,756.08 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,342,905.15) | | (1,268,152.32) | | (1,009,805.08) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 3,889,320.90 | | 2,546,415.75 | | 1,278,263.43 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,546,415.75 | | 1,278,263.43 | | 268,458.35 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 964,152.09 | | 452,309.17 | | 29,653.81 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,600,926.72 | | 825,954.26 | | 273,898.93 |

| 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 | (18,663.06) | | 0.00 | | (35,094.39) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,546,415.75 | | 1,278,263.43 | | 268,458.35 |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,600,926.72 | | 825,954.26 | | 273,898.93 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (35,094.39) |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (18,663.06) | | 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 | 721,559.37 | | 743,206.15 | | 769,218.37 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 2,303,823.03 | | 1,569,160.41 | | 1,008,022.91 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 20.82% | | 14.67% | | 9.32% |
| 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) | | | | | | |
| | | 589.73 | | 613.97 | | 618.69 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 11,067,154.68 | | 10,698,832.32 | | 10,811,756.08 |
| 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) | | 11,067,154.68 | | 10,698,832.32 | | 10,811,756.08 |
| 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) | | 442,686.19 | | 427,953.29 | | 432,470.24 |
| 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) | | 442,686.19 | | 427,953.29 | | 432,470.24 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by LEA (LP-I)

55 72371 0000000
Report SEMAI
F81SXX7HK8(2024-25)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|--------------|--------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | 134.00 |
| TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 381,410.82 | | 381,410.82 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 423,869.41 | | 423,869.41 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 351,837.62 | | 351,837.62 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,169.69 | | 13,169.69 |
| 5000-5999 | Services and Other Operating Expenditures | 130,437.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131,175.00 | | 261,612.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 130,437.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,301,462.54 | 0.00 | 1,431,899.54 |
| 7310 | Transfers of Indirect Costs | 101,544.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 101,544.35 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 101,544.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 101,544.35 |
| | TOTAL COSTS | 231,981.35 | 0.00 | 0.00 | 0.00 | 0.00 | 1,301,462.54 | 0.00 | 1,533,443.89 |
| STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 381,410.82 | | 381,410.82 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 423,869.41 | | 423,869.41 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 351,837.62 | | 351,837.62 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,169.69 | | 13,169.69 |
| 5000-5999 | Services and Other Operating Expenditures | 130,437.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131,175.00 | | 261,612.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 130,437.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,301,462.54 | 0.00 | 1,431,899.54 |
| 7310 | Transfers of Indirect Costs | 101,544.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 101,544.35 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 101,544.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 101,544.35 |
| | TOTAL BEFORE OBJECT 8980 | 231,981.35 | 0.00 | 0.00 | 0.00 | 0.00 | 1,301,462.54 | 0.00 | 1,533,443.89 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 1,533,443.89 |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by LEA (LP-I)

55 72371 0000000
Report SEMAI
F81SXX7HK8(2024-25)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|--------------|--------------|
| LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | 1,646,879.96 |
| | TOTAL COSTS | | | | | | | | 1,646,879.96 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

| Object Code | | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|-------------|--|-----------------------------------|---|--|---|--|--------------|--------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | | 134.00 |
| TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | | 0.00 | | | | | | | 0.00 |
| | Total Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 0.00 |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

55 72371 0000000
Report SEMAI
F81SXX7HK8(2024-25)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|--------------|-------|
| STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 0.00 | | | | | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 0.00 |
| LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | 0.00 |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|-------------|--|--|-----------------------------------|---|--|---|--|--------------|-------|
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 0.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: **Tuolumne County (TU)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

| | State and Local | Local Only |
|-------------------------|-----------------|------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | 0.00 | 0.00 |

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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SELPA: **Tuolumne County (TU)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | _____ | _____ |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | _____ | _____ |
| Increase in funding (if difference is positive) | <u>0.00</u> | _____ |
| Maximum available for MOE reduction (50% of increase in funding) | <u>0.00</u> (a) | _____ |
| Current year funding (IDEA Section 619 - Resource 3315) | _____ | _____ |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | <u>0.00</u> (b) | _____ |

| | | |
|---|-----------------|-------|
| If (b) is greater than (a). | | |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | _____ (c) | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | <u>0.00</u> (d) | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | _____ | _____ |

| | | |
|--|-----------------|-------|
| If (b) is less than (a). | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | _____ (e) | _____ |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | <u>0.00</u> (f) | _____ |

| | | |
|--|--|--|
| Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds: | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Tuolumne County (TU)

| |
|--|
| |
| |
| |

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

| Column A | Column B | Column C |
|---|--|-----------------------|
| Projected Exps. (LP-I Worksheet) FY 2024-25 | Actual Expenditures Comparison Year FY 2023-24 | Difference (A - B) |
| | | |
| 1,533,443.89 | | |
| 0.00 | | |
| 1,533,443.89 | 1,283,453.91 | |
| | 92,276.48 | |
| | 1,375,730.39 | |
| | 0.00 | |
| | 0.00 | |
| 1,533,443.89 | 1,375,730.39 | 157,713.50 |

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

| Projected Exps. FY 2024-25 | Comparison Year FY 2023-24 | Difference |
|-------------------------------|-------------------------------|------------|
| | | |
| 1,533,443.89 | | |
| 0.00 | | |
| 1,533,443.89 | 1,283,453.91 | |
| | 92,276.48 | |
| | 1,375,730.39 | |
| | 0.00 | |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

55 72371 0000000
Report SEMAI
F81S XK7HK8(2024-25)

SELPA: **Tuolumne County (TU)**

| | | | | |
|---|--------------|--------------|----------|--|
| Less: 50% reduction from SECTION 2 | | | 0.00 | |
| Net expenditures paid from state and local sources | 1,533,443.89 | 1,375,730.39 | | |
| d. Special education unduplicated pupil count | 134.00 | 134.00 | | |
| e. Per capita state and local expenditures (A2c/A2d) | 11,443.61 | 10,266.64 | 1,176.97 | |
| If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures. | | | | |

B. LOCAL EXPENDITURES ONLY METHOD

| | Projected Exps. | Comparison Year | Difference |
|--|-----------------|-----------------|------------|
| | FY 2024-25 | FY 2023-24 | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 1,646,879.96 | 1,347,552.63 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 1,347,552.63 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 1,646,879.96 | 1,347,552.63 | 299,327.33 |

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

| | Projected Exps. | Comparison Year | Difference |
|---|-----------------|-----------------|------------|
| | FY 2024-25 | FY 2018-19 | |
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 1,646,879.96 | 1,107,404.01 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 1,107,404.01 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 1,646,879.96 | 1,107,404.01 | |
| b. Special education unduplicated pupil count | 134.00 | 69.00 | |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

| | | | | |
|--|--|-----------|-----------|------------|
| SELPA: Tuolumne County (TU) | | | | |
| c. Per capita local expenditures (B2a/B2b) | | 12,290.15 | 16,049.33 | (3,759.18) |

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

| | |
|-------------------------|----------------------|
| Stephanie Shatto | (209) 532-5491 x4080 |
| Contact Name | Telephone Number |
| Chief Business Official | sshatto@sesk12.org |
| Title | E-mail Address |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

SELPA: Tuolumne County (TU)

| Object Code | Description | Tuolumne County Superintendent of Schools (TU00) | Belleview Elementary (TU10) | Columbia Union Elementary (TU12) | Curtis Creek Elementary (TU13) | Jamestown Elementary (TU14) | Sonora Elementary (TU15) |
|---|---|---|-----------------------------------|--|--------------------------------------|-----------------------------------|-----------------------------|
| TOTAL PROJECTED EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PROJECTED EXPENDITURES - State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

SELPA: Tuolumne County (TU)

| Object Code | Description | Tuolumne County Superintendent of Schools (TU00) | Belleview Elementary (TU10) | Columbia Union Elementary (TU12) | Curtis Creek Elementary (TU13) | Jamestown Elementary (TU14) | Sonora Elementary (TU15) |
|---|---|---|-----------------------------------|--|--------------------------------------|-----------------------------------|-----------------------------|
| PROJECTED EXPENDITURES - Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

SELPA: Tuolumne County (TU)

| Object Code | Description | Sonora Union High (TU16) | Soulsbyville Elementary (TU17) | Summerville Elementary (TU18) | Summerville Union High (TU19) | Twain Harte Elementary (TU20) | Big Oak Flat- Groveland Unified (TU21) |
|---|---|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
| TOTAL PROJECTED EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PROJECTED EXPENDITURES - State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PROJECTED EXPENDITURES - Local Sources | | | | | | | |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

SELPA: Tuolumne County (TU)

| Object Code | Description | Sonora Union High (TU16) | Soulsbyville Elementary (TU17) | Summerville Elementary (TU18) | Summerville Union High (TU19) | Twain Harte Elementary (TU20) | Big Oak Flat- Groveland Unified (TU21) |
|--------------------------|---|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

SELPA:

Tuolumne County (TU)

| Object Code | Description | Adjustments* | Total |
|---|---|--------------|-------|
| TOTAL PROJECTED EXPENDITURES - All Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| PROJECTED EXPENDITURES - State and Local Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| PROJECTED EXPENDITURES - Local Sources | | | |

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

SELPA:

Tuolumne County (TU)

| Object Code | Description | Adjustments* | Total |
|--------------------------|---|--------------|-------|
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3999 | Employee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | 0.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section) | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | 0.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

| Estimated Funded ADA | | | | | |
|-------------------------------|------------------|--------------------------------|---|----------------|---------|
| Fiscal Year | | Budget Adoption | First Interim | Percent Change | Status |
| | | Budget (Form 01CS, Item 1A) | Projected Year Totals (Form AI, Lines A4 and C4) | | |
| Current Year (2024-25) | District Regular | 658.75 | 657.23 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 658.75 | 657.23 | (.2%) | Met |
| 1st Subsequent Year (2025-26) | District Regular | 667.76 | 621.84 | | |
| | Charter School | | | | |
| | Total ADA | 667.76 | 621.84 | (6.9%) | Not Met |
| 2nd Subsequent Year (2026-27) | District Regular | 675.40 | 637.46 | | |
| | Charter School | | | | |
| | Total ADA | 675.40 | 637.46 | (5.6%) | Not Met |

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

ADA trends were updated with current year data and to be more conservative with our projections.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| | | Enrollment | | Percent Change | Status |
|-------------------------------|------------------|---|------------------------------------|----------------|---------|
| Fiscal Year | | Budget Adoption (Form 01CS, Item 3B) | First Interim CALPADS/Projected | | |
| Current Year (2024-25) | District Regular | 700.00 | 648.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 700.00 | 648.00 | (7.4%) | Not Met |
| 1st Subsequent Year (2025-26) | District Regular | 708.00 | 659.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 708.00 | 659.00 | (6.9%) | Not Met |
| 2nd Subsequent Year (2026-27) | District Regular | 716.00 | 664.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 716.00 | 664.00 | (7.3%) | Not Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Current year enrollment has declined due to decrease in inter-district transfers to keep 3 teachers per grade level as not to create a bubble cohort. Additionally, Kindergarten enrollment was less than projected with only having 2 classes instead of 3. 2025-26 enrollment returns to the 3 classes in Kindergarten.

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA | Enrollment | Historical Ratio of ADA to Enrollment |
|--|--|---|--|
| | Unaudited Actuals (Form A, Lines A4 and C4) | CALPADS Actual (Form 01CS, Item 2A) | |
| Third Prior Year (2021-22) | | | |
| District Regular | 680 | 740 | |
| Charter School | | | |
| Total ADA/Enrollment | 680 | 740 | 91.9% |
| Second Prior Year (2022-23) | | | |
| District Regular | 651 | 724 | |
| Charter School | | | |
| Total ADA/Enrollment | 651 | 724 | 89.9% |
| First Prior Year (2023-24) | | | |
| District Regular | 616 | 693 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 616 | 693 | 88.9% |
| Historical Average Ratio: | | | 90.2% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 90.7% |

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

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

| Fiscal Year | Estimated P-2 ADA | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|----------------------------|---|----------------------------|----------------|
| | (Form AI, Lines A4 and C4) | CALPADS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2024-25) | | | | |
| District Regular | 590 | 648 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 590 | 648 | 91.0% | Not Met |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 619 | 659 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 619 | 659 | 93.9% | Not Met |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 636 | 664 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 636 | 664 | 95.8% | Not Met |

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

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

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

Explanation:
(required if NOT met)

Pre-pandemic ADA was between 95-98%, so the 5 year trending shows a conservative increase to 93.2% in the two subsequent year.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

| LCFF Revenue | | | | |
|--|----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
| | (Form 01CS, Item 4B) | Projected Year Totals | | |
| Current Year (2024-25) | 7,924,216.00 | 7,966,409.00 | .5% | Met |
| 1st Subsequent Year (2025-26) | 8,260,524.00 | 7,735,924.00 | (6.4%) | Not Met |
| 2nd Subsequent Year (2026-27) | 8,586,465.00 | 8,172,613.00 | (4.8%) | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue has been adjusted to the updated enrollment and ADA projections.

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000- 3999) | Total Expenditures (Form 01, Objects 1000- 7499) | |
| | | | |
| Third Prior Year (2021-22) | 5,473,801.54 | 6,748,501.19 | 81.1% |
| Second Prior Year (2022-23) | 6,145,975.77 | 6,909,985.91 | 88.9% |
| First Prior Year (2023-24) | 5,495,507.01 | 6,414,029.61 | 85.7% |
| | Historical Average Ratio: | | 85.2% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| | 4% | 4% | 4% |
| | 81.2% to 89.2% | 81.2% to 89.2% | 81.2% to 89.2% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|---|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) | Total Expenditures (Form 011, Objects 1000- 7499) | | |
| | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2024-25) | 6,137,282.33 | 7,025,690.20 | 87.4% | Met |
| 1st Subsequent Year (2025-26) | 6,230,478.02 | 7,124,976.02 | 87.4% | Met |
| 2nd Subsequent Year (2026-27) | 6,325,494.72 | 7,232,115.72 | 87.5% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First 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) | 397,672.61 | 381,340.33 | -4.1% | No |
| 1st Subsequent Year (2025-26) | 396,092.00 | 379,646.00 | -4.2% | No |
| 2nd Subsequent Year (2026-27) | 402,824.00 | 386,045.00 | -4.2% | No |

Explanation:

(required if Yes)

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

| | | | | |
|-------------------------------|--------------|--------------|--------|-----|
| Current Year (2024-25) | 1,258,020.00 | 1,203,180.27 | -4.4% | No |
| 1st Subsequent Year (2025-26) | 1,262,712.00 | 1,136,924.00 | -10.0% | Yes |
| 2nd Subsequent Year (2026-27) | 1,207,543.00 | 1,145,803.00 | -5.1% | Yes |

Explanation:

(required if Yes)

Updated with projected ADA that impacts state funded programs (Lottery, ELOP, Mandated Cost)

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

| | | | | |
|-------------------------------|------------|------------|--------|-----|
| Current Year (2024-25) | 157,956.23 | 173,319.93 | 9.7% | Yes |
| 1st Subsequent Year (2025-26) | 68,806.00 | 178,186.00 | 159.0% | Yes |
| 2nd Subsequent Year (2026-27) | 70,182.00 | 178,186.00 | 153.9% | Yes |

Explanation:

(required if Yes)

Projected interest calculations have been added for a more accurate local revenue calculation. This has not been historically been reported.

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

| | | | | |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2024-25) | 407,309.00 | 592,206.73 | 45.4% | Yes |
| 1st Subsequent Year (2025-26) | 346,918.74 | 374,621.00 | 8.0% | Yes |
| 2nd Subsequent Year (2026-27) | 346,918.74 | 374,621.00 | 8.0% | Yes |

Explanation:

(required if Yes)

Teacher lottery budgets have been increased to meet the needs for the classroom.

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

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2024-25) | 1,215,475.89 | 1,298,488.17 | 6.8% | Yes |
| 1st Subsequent Year (2025-26) | 1,185,004.34 | 1,199,773.00 | 1.2% | No |
| 2nd Subsequent Year (2026-27) | 1,185,310.02 | 1,161,896.00 | -2.0% | No |

Explanation:

(required if Yes)

Current year increase for professional development programs.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
|--|-----------------|-----------------------|----------------|---------|
| | Budget | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2024-25) | 1,813,648.84 | 1,757,840.53 | -3.1% | Met |
| 1st Subsequent Year (2025-26) | 1,727,610.00 | 1,694,756.00 | -1.9% | Met |
| 2nd Subsequent Year (2026-27) | 1,680,549.00 | 1,710,034.00 | 1.8% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2024-25) | 1,622,784.89 | 1,890,694.90 | 16.5% | Not Met |
| 1st Subsequent Year (2025-26) | 1,531,923.08 | 1,574,394.00 | 2.8% | Met |
| 2nd Subsequent Year (2026-27) | 1,532,228.76 | 1,536,517.00 | .3% | 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 budget adoption 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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

Teacher lottery budgets have been increased to meet the needs for the classroom.

Explanation:

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

Current year increase for professional development programs.

7. CRITERION: Facilities Maintenance

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

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

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

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

| | | First Interim Contribution | |
|------------------|--|----------------------------|-----------------|
| | | Projected Year Totals | |
| | | (Fund 01, Resource 8150, | |
| | | Objects 8900-8999) | Status |
| Required Minimum | Contribution | | |
| 1. | OMMA/RMA Contribution | 316,627.66 | 0.00 Not Met |
| 2. | Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 0.00 |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 20.8% | 14.7% | 9.6% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 6.9% | 4.9% | 3.2% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | |
|-------------------------------|---------------------------|---|---|---------|
| | Net Change in | Total Unrestricted | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| | Unrestricted Fund Balance | Expenditures | | |
| | (Form 011, Section E) | and Other Financing Uses (Form 011, Objects 1000-7999) | | |
| | (Form MYPI, Line C) | (Form MYPI, Line B11) | | |
| Current Year (2024-25) | (435,636.82) | 7,025,690.20 | 6.2% | Met |
| 1st Subsequent Year (2025-26) | (774,972.46) | 7,124,976.02 | 10.9% | Not Met |
| 2nd Subsequent Year (2026-27) | (552,055.33) | 7,232,115.72 | 7.6% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Starting in 25-26 the impact of 3-year averaging ADA on LCFF revenues combined with operational cost increase increase the deficit spending levels.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance | |
|-------------------------------|---|--------|
| | General Fund | |
| | Projected Year Totals | |
| | (Form 011, Line F2) (Form MYPI, Line D2) | Status |
| Current Year (2024-25) | 2,546,415.75 | Met |
| 1st Subsequent Year (2025-26) | 1,278,355.99 | Met |
| 2nd Subsequent Year (2026-27) | 303,645.30 | 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) | 2,591,615.85 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 590 | 614 | 619 |
| 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):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 11,067,154.68 | 10,698,832.32 | 10,811,756.08 |
| 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) | 11,067,154.68 | 10,698,832.32 | 10,811,756.08 |

| | | | | |
|----|--|-------------------|-------------------|-------------------|
| 4. | Reserve Standard Percentage Level | 4% | 4% | 4% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 442,686.19 | 427,953.29 | 432,470.24 |
| 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) | 442,686.19 | 427,953.29 | 432,470.24 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-----------------------|---------------------|---------------------|
| | Projected Year Totals | | |
| | (2024-25) | (2025-26) | (2026-27) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 1,600,926.72 | 825,954.26 | 448,898.93 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | (175,000.00) |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | (18,663.06) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 721,559.37 | 743,206.15 | 769,218.37 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 2,303,823.03 | 1,569,160.41 | 1,043,117.30 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 20.82% | 14.67% | 9.65% |
| District's Reserve Standard (Section 10B, Line 7): | 442,686.19 | 427,953.29 | 432,470.24 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 budget adoption 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)?

Yes

- 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:

Forest Reserves, expenditures would be reduced if funding was removed.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|--|--|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2024-25) | (1,780,934.42) | (1,646,879.96) | -7.5% | (134,054.46) | Not Met |
| 1st Subsequent Year (2025-26) | (1,816,553.00) | (1,656,708.00) | -8.8% | (159,845.00) | Not Met |
| 2nd Subsequent Year (2026-27) | (1,852,884.00) | (1,689,843.00) | -8.8% | (163,041.00) | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

Decrease in contributions is due to SELPA excess cost decrease.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1.

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

Yes

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

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 | SACS Fund and Object Codes Used For: | | Principal Balance |
|--|------------|--------------------------------------|-----------------------------|-----------------------|
| | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2024-25 |
| Capital Leases | | | | |
| Certificates of Participation | | | | 1,312,000 |
| General Obligation Bonds | | | | 8,254,335 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 9,566,335 |

| Type of Commitment (continued) | Prior Year | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|---------------------------|---------------------------|---------------------------|---------------------------|
| | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|---|----|----|----|----|
| | | | | |
| | | | | |
| Total Annual Payments: | 0 | 0 | 0 | 0 |
| Has total annual payment increased over prior year (2023-24)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1

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

No

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

n/a

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

n/a

2

OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. Total OPEB liability | 434,941.00 | 410,859.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 434,941.00 | 410,859.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 0.00 | 0.00 |

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

| Estimated | Actuarial |
|--------------|--------------|
| Jun 30, 2022 | Jun 30, 2024 |

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

3

OPEB Contributions

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

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2024-25) | | |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

| | | |
|-------------------------------|-----------|-----------|
| Current Year (2024-25) | 30,000.00 | 31,342.99 |
| 1st Subsequent Year (2025-26) | 30,000.00 | 30,000.00 |
| 2nd Subsequent Year (2026-27) | 30,000.00 | 30,000.00 |

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

| | | |
|-------------------------------|-----------|-----------|
| Current Year (2024-25) | 30,000.00 | 30,000.00 |
| 1st Subsequent Year (2025-26) | 30,000.00 | 30,000.00 |
| 2nd Subsequent Year (2026-27) | 30,000.00 | 30,000.00 |

d. Number of retirees receiving OPEB benefits

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

4.

Comments:

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

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

1

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

No

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

n/a

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

n/a

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

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

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 43.0 | 41.0 | 41.0 | 41.0 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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 Budget Adoption

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

If Yes, explain the nature of the new costs:

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 budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 41.5 | 35.9 | 34.9 | 34.9 |

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

25,000

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

| Classified (Non-management) Health and Welfare (H&W) Benefits | | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|--|---------------------------|----------------------------------|----------------------------------|
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | No | No | No |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |

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

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

No

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

If Yes, explain the nature of the new costs:

| Classified (Non-management) Step and Column Adjustments | | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---------------------------|----------------------------------|----------------------------------|
| 1. | Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | 1.5% | 1.5% | 1.5% |

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 7.0 | 7.0 | 7.5 | 7.5 |

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

| | | |
|--|--|--|
| | | |
| | | |

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

| | | |
|--|--|--|
| | | |
|--|--|--|

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

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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?

Yes

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?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

| Estimated Funded ADA | | | | | |
|-------------------------------|------------------|--------------------------------|---|----------------|---------|
| Fiscal Year | | Budget Adoption | First Interim | Percent Change | Status |
| | | Budget (Form 01CS, Item 1A) | Projected Year Totals (Form AI, Lines A4 and C4) | | |
| Current Year (2024-25) | District Regular | 658.75 | 657.23 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 658.75 | 657.23 | (.2%) | Met |
| 1st Subsequent Year (2025-26) | District Regular | 667.76 | 621.84 | | |
| | Charter School | | | | |
| | Total ADA | 667.76 | 621.84 | (6.9%) | Not Met |
| 2nd Subsequent Year (2026-27) | District Regular | 675.40 | 637.46 | | |
| | Charter School | | | | |
| | Total ADA | 675.40 | 637.46 | (5.6%) | Not Met |

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

ADA trends were updated with current year data and to be more conservative with our projections.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| | | Enrollment | | | |
|-------------------------------|------------------|----------------------|-------------------|----------------|---------|
| | | Budget Adoption | First Interim | | |
| Fiscal Year | | (Form 01CS, Item 3B) | CALPADS/Projected | Percent Change | Status |
| Current Year (2024-25) | District Regular | 700.00 | 648.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 700.00 | 648.00 | (7.4%) | Not Met |
| 1st Subsequent Year (2025-26) | District Regular | 708.00 | 659.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 708.00 | 659.00 | (6.9%) | Not Met |
| 2nd Subsequent Year (2026-27) | District Regular | 716.00 | 664.00 | | |
| | Charter School | | | | |
| | Total Enrollment | 716.00 | 664.00 | (7.3%) | Not Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Current year enrollment has declined due to decrease in inter-district transfers to keep 3 teachers per grade level as not to create a bubble cohort. Additionally, Kindergarten enrollment was less than projected with only having 2 classes instead of 3. 2025-26 enrollment returns to the 3 classes in Kindergarten.

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA | Enrollment | Historical Ratio of ADA to Enrollment |
|--|--|---|--|
| | Unaudited Actuals (Form A, Lines A4 and C4) | CALPADS Actual (Form 01CS, Item 2A) | |
| Third Prior Year (2021-22) | | | |
| District Regular | 680 | 740 | |
| Charter School | | | |
| Total ADA/Enrollment | 680 | 740 | 91.9% |
| Second Prior Year (2022-23) | | | |
| District Regular | 651 | 724 | |
| Charter School | | | |
| Total ADA/Enrollment | 651 | 724 | 89.9% |
| First Prior Year (2023-24) | | | |
| District Regular | 616 | 693 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 616 | 693 | 88.9% |
| Historical Average Ratio: | | | 90.2% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 90.7% |

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

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

| Fiscal Year | Estimated P-2 ADA | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|----------------------------|---|----------------------------|----------------|
| | (Form AI, Lines A4 and C4) | CALPADS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2024-25) | | | | |
| District Regular | 590 | 648 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 590 | 648 | 91.0% | Not Met |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 619 | 659 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 619 | 659 | 93.9% | Not Met |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 636 | 664 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 636 | 664 | 95.8% | Not Met |

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

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

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

Explanation:
(required if NOT met)

Pre-pandemic ADA was between 95-98%, so the 5 year trending shows a conservative increase to 93.2% in the two subsequent year.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

| LCFF Revenue | | | | |
|--|----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
| | (Form 01CS, Item 4B) | Projected Year Totals | | |
| Current Year (2024-25) | 7,924,216.00 | 7,966,409.00 | .5% | Met |
| 1st Subsequent Year (2025-26) | 8,260,524.00 | 7,735,924.00 | (6.4%) | Not Met |
| 2nd Subsequent Year (2026-27) | 8,586,465.00 | 8,172,613.00 | (4.8%) | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue has been adjusted to the updated enrollment and ADA projections.

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000- 3999) | Total Expenditures (Form 01, Objects 1000- 7499) | |
| | | | |
| Third Prior Year (2021-22) | 5,473,801.54 | 6,748,501.19 | 81.1% |
| Second Prior Year (2022-23) | 6,145,975.77 | 6,909,985.91 | 88.9% |
| First Prior Year (2023-24) | 5,495,507.01 | 6,414,029.61 | 85.7% |
| | Historical Average Ratio: | | 85.2% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| | 4% | 4% | 4% |
| | 81.2% to 89.2% | 81.2% to 89.2% | 81.2% to 89.2% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|---|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) | Total Expenditures (Form 011, Objects 1000- 7499) | | |
| | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2024-25) | 6,137,282.33 | 7,025,690.20 | 87.4% | Met |
| 1st Subsequent Year (2025-26) | 6,230,478.02 | 7,124,976.02 | 87.4% | Met |
| 2nd Subsequent Year (2026-27) | 6,325,494.72 | 7,232,115.72 | 87.5% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First 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) | 397,672.61 | 381,340.33 | -4.1% | No |
| 1st Subsequent Year (2025-26) | 396,092.00 | 379,646.00 | -4.2% | No |
| 2nd Subsequent Year (2026-27) | 402,824.00 | 386,045.00 | -4.2% | No |

Explanation:

(required if Yes)

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

| | | | | |
|-------------------------------|--------------|--------------|--------|-----|
| Current Year (2024-25) | 1,258,020.00 | 1,203,180.27 | -4.4% | No |
| 1st Subsequent Year (2025-26) | 1,262,712.00 | 1,136,924.00 | -10.0% | Yes |
| 2nd Subsequent Year (2026-27) | 1,207,543.00 | 1,145,803.00 | -5.1% | Yes |

Explanation:

(required if Yes)

Updated with projected ADA that impacts state funded programs (Lottery, ELOP, Mandated Cost)

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

| | | | | |
|-------------------------------|------------|------------|--------|-----|
| Current Year (2024-25) | 157,956.23 | 173,319.93 | 9.7% | Yes |
| 1st Subsequent Year (2025-26) | 68,806.00 | 178,186.00 | 159.0% | Yes |
| 2nd Subsequent Year (2026-27) | 70,182.00 | 178,186.00 | 153.9% | Yes |

Explanation:

(required if Yes)

Projected interest calculations have been added for a more accurate local revenue calculation. This has not been historically been reported.

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

| | | | | |
|-------------------------------|------------|------------|-------|-----|
| Current Year (2024-25) | 407,309.00 | 592,206.73 | 45.4% | Yes |
| 1st Subsequent Year (2025-26) | 346,918.74 | 374,621.00 | 8.0% | Yes |
| 2nd Subsequent Year (2026-27) | 346,918.74 | 374,621.00 | 8.0% | Yes |

Explanation:

(required if Yes)

Teacher lottery budgets have been increased to meet the needs for the classroom.

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

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2024-25) | 1,215,475.89 | 1,298,488.17 | 6.8% | Yes |
| 1st Subsequent Year (2025-26) | 1,185,004.34 | 1,199,773.00 | 1.2% | No |
| 2nd Subsequent Year (2026-27) | 1,185,310.02 | 1,161,896.00 | -2.0% | No |

Explanation:

(required if Yes)

Current year increase for professional development programs.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
|--|-----------------|-----------------------|----------------|---------|
| | Budget | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2024-25) | 1,813,648.84 | 1,757,840.53 | -3.1% | Met |
| 1st Subsequent Year (2025-26) | 1,727,610.00 | 1,694,756.00 | -1.9% | Met |
| 2nd Subsequent Year (2026-27) | 1,680,549.00 | 1,710,034.00 | 1.8% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2024-25) | 1,622,784.89 | 1,890,694.90 | 16.5% | Not Met |
| 1st Subsequent Year (2025-26) | 1,531,923.08 | 1,574,394.00 | 2.8% | Met |
| 2nd Subsequent Year (2026-27) | 1,532,228.76 | 1,536,517.00 | .3% | 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 budget adoption 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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

Teacher lottery budgets have been increased to meet the needs for the classroom.

Explanation:

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

Current year increase for professional development programs.

7. CRITERION: Facilities Maintenance

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

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

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

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

| | | First Interim Contribution | |
|------------------|--|----------------------------|-----------------|
| | | Projected Year Totals | |
| | | (Fund 01, Resource 8150, | |
| | | Objects 8900-8999) | Status |
| Required Minimum | Contribution | | |
| 1. | OMMA/RMA Contribution | 316,627.66 | 0.00 Not Met |
| 2. | Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 0.00 |

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 20.8% | 14.7% | 9.6% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 6.9% | 4.9% | 3.2% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | | |
|-------------------------------|---------------------------|---|---|---------|
| | Net Change in | Total Unrestricted | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| | Unrestricted Fund Balance | Expenditures | | |
| | (Form 011, Section E) | and Other Financing Uses (Form 011, Objects 1000-7999) | | |
| | (Form MYPI, Line C) | (Form MYPI, Line B11) | | |
| Current Year (2024-25) | (435,636.82) | 7,025,690.20 | 6.2% | Met |
| 1st Subsequent Year (2025-26) | (774,972.46) | 7,124,976.02 | 10.9% | Not Met |
| 2nd Subsequent Year (2026-27) | (552,055.33) | 7,232,115.72 | 7.6% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Starting in 25-26 the impact of 3-year averaging ADA on LCFF revenues combined with operational cost increase increase the deficit spending levels.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance | |
|-------------------------------|---|--------|
| | General Fund | |
| | Projected Year Totals | |
| | (Form 011, Line F2) (Form MYPI, Line D2) | Status |
| Current Year (2024-25) | 2,546,415.75 | Met |
| 1st Subsequent Year (2025-26) | 1,278,355.99 | Met |
| 2nd Subsequent Year (2026-27) | 303,645.30 | 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) | 2,591,615.85 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 590 | 614 | 619 |
| 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):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 11,067,154.68 | 10,698,832.32 | 10,811,756.08 |
| 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) | 11,067,154.68 | 10,698,832.32 | 10,811,756.08 |

| | | | | |
|----|--|-------------------|-------------------|-------------------|
| 4. | Reserve Standard Percentage Level | 4% | 4% | 4% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 442,686.19 | 427,953.29 | 432,470.24 |
| 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) | 442,686.19 | 427,953.29 | 432,470.24 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-----------------------|---------------------|---------------------|
| | Projected Year Totals | | |
| | (2024-25) | (2025-26) | (2026-27) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 1,600,926.72 | 825,954.26 | 448,898.93 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | (175,000.00) |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | (18,663.06) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 721,559.37 | 743,206.15 | 769,218.37 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 2,303,823.03 | 1,569,160.41 | 1,043,117.30 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 20.82% | 14.67% | 9.65% |
| District's Reserve Standard (Section 10B, Line 7): | 442,686.19 | 427,953.29 | 432,470.24 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 budget adoption 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)?

Yes

- 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:

Forest Reserves, expenditures would be reduced if funding was removed.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|--|--|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2024-25) | (1,780,934.42) | (1,646,879.96) | -7.5% | (134,054.46) | Not Met |
| 1st Subsequent Year (2025-26) | (1,816,553.00) | (1,656,708.00) | -8.8% | (159,845.00) | Not Met |
| 2nd Subsequent Year (2026-27) | (1,852,884.00) | (1,689,843.00) | -8.8% | (163,041.00) | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

Decrease in contributions is due to SELPA excess cost decrease.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

| | | | | |
|---|----|----|----|----|
| | | | | |
| | | | | |
| Total Annual Payments: | 0 | 0 | 0 | 0 |
| Has total annual payment increased over prior year (2023-24)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1

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

No

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

n/a

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

n/a

2

OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. Total OPEB liability | 434,941.00 | 410,859.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 434,941.00 | 410,859.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 0.00 | 0.00 |

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

| Estimated | Actuarial |
|--------------|--------------|
| Jun 30, 2022 | Jun 30, 2024 |

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

3

OPEB Contributions

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

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2024-25) | | |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

| | | |
|-------------------------------|-----------|-----------|
| Current Year (2024-25) | 30,000.00 | 31,342.99 |
| 1st Subsequent Year (2025-26) | 30,000.00 | 30,000.00 |
| 2nd Subsequent Year (2026-27) | 30,000.00 | 30,000.00 |

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

| | | |
|-------------------------------|-----------|-----------|
| Current Year (2024-25) | 30,000.00 | 30,000.00 |
| 1st Subsequent Year (2025-26) | 30,000.00 | 30,000.00 |
| 2nd Subsequent Year (2026-27) | 30,000.00 | 30,000.00 |

d. Number of retirees receiving OPEB benefits

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

4.

Comments:

California Dept of Education
SACS Financial Reporting Software - SACS V11
File: CSI_District, Version 7

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

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

1

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

No

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

n/a

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

n/a

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

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

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 43.0 | 41.0 | 41.0 | 41.0 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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 Budget Adoption

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

If Yes, explain the nature of the new costs:

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 budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 41.5 | 35.9 | 34.9 | 34.9 |

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

25,000

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

| Classified (Non-management) Health and Welfare (H&W) Benefits | | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|--|---------------------------|----------------------------------|----------------------------------|
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | No | No | No |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |

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

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

No

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

If Yes, explain the nature of the new costs:

| Classified (Non-management) Step and Column Adjustments | | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---------------------------|----------------------------------|----------------------------------|
| 1. | Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | 1.5% | 1.5% | 1.5% |

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 7.0 | 7.0 | 7.5 | 7.5 |

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

| | | |
|--|--|--|
| | | |
| | | |

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

| | | |
|--|--|--|
| | | |
|--|--|--|

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

California Dept of Education
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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?

Yes

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?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

Sonora Elementary

Tuolumne County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

| FUND | RESOURCE | NEG. EFB |
|---|-----------------|-----------------|
| 01 | 7425 | (\$17,893.00) |
| Explanation: 23.24 Audit Adjustment | | |
| 01 | 8210 | (\$770.06) |
| Explanation: 23.24 Audit Adjustment | | |
| Total of negative resource balances for Fund 01 | | (\$18,663.06) |

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**

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

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

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

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

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

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

| FUND | RESOURCE | OBJECT | VALUE |
|-------------------------------------|----------|--------|---------------|
| 01 | 7425 | 9790 | (\$17,893.00) |
| Explanation: 23.24 Audit Adjustment | | | |
| 01 | 8210 | 9790 | (\$770.06) |
| Explanation: 23.24 Audit Adjustment | | | |

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

| | |
|---|----------------------|
| ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. | <u>Passed</u> |
| 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.) | <u>Passed</u> |
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | <u>Passed</u> |
| CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission | <u>Passed</u> |
| CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. | <u>Passed</u> |
| CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. | <u>Passed</u> |
| CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. | <u>Passed</u> |
| FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. | <u>Passed</u> |
| INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. | <u>Passed</u> |
| 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.) | <u>Passed</u> |
| 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.) | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |

First Interim
Actuals to Date 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Sonora Elementary

Tuolumne 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)

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Warning) - 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 - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

| | |
|--|----------------------|
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | <u>Passed</u> |
| CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |

First Interim
Board Approved Operating Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Sonora Elementary

Tuolumne County

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - 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 - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

| FUND | RESOURCE | NEG. EFB |
|---|-----------------|-----------------|
| 01 | 6500 | (\$15,725.85) |
| Explanation: 23.24 Audit Adjustment | | |
| 01 | 7425 | (\$17,893.00) |
| Explanation: 23.24 Audit Adjustment | | |
| Total of negative resource balances for Fund 01 | | (\$33,618.85) |

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

EXCESS-ASSIGN-REU - (Warning) - 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. | | | | <u>Passed</u> |
| INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. | | | | <u>Passed</u> |
| INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. | | | | <u>Passed</u> |
| INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. | | | | <u>Passed</u> |
| INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. | | | | <u>Passed</u> |
| LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. | | | | <u>Passed</u> |
| LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). | | | | <u>Passed</u> |
| OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: | | | | <u>Exception</u> |
| FUND | RESOURCE | OBJECT | VALUE | |
| 01 | 6500 | 9790 | (\$15,725.85) | |
| Explanation: 23.24 Audit Adjustment | | | | |
| 01 | 7425 | 9790 | (\$17,893.00) | |
| Explanation: 23.24 Audit Adjustment | | | | |
| 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. | | | | <u>Passed</u> |
| REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. | | | | <u>Passed</u> |
| RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. | | | | <u>Passed</u> |
| 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. | | | | <u>Passed</u> |
| UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. | | | | <u>Passed</u> |
| 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. | | | | <u>Passed</u> |
| <u>EXPORT VALIDATION CHECKS</u> | | | | |
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | | | | <u>Passed</u> |
| CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission | | | | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | | | | <u>Passed</u> |

First Interim
Original Budget 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Sonora Elementary

Tuolumne County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

| FUND | RESOURCE | NEG. EFB |
|---|-----------------|-----------------|
| 01 | 6500 | (\$15,725.85) |
| Explanation: 24.25 Audit Adjustment | | |
| 01 | 7425 | (\$17,893.00) |
| Explanation: 24.25 Audit Adjustment | | |
| Total of negative resource balances for Fund 01 | | (\$33,618.85) |

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**

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

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

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

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

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

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

| FUND | RESOURCE | OBJECT | VALUE |
|-------------------------------------|----------|--------|---------------|
| 01 | 6500 | 9790 | (\$15,725.85) |
| Explanation: 24.25 Audit Adjustment | | | |
| 01 | 7425 | 9790 | (\$17,893.00) |
| Explanation: 24.25 Audit Adjustment | | | |

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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**

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

| Sonora Elementary (72371) - 2024-2025 1st Interim | | | | 10/31/2024 | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| General Assumptions | | | | | | | | |
| COLA & Augmentation | 5.07% | 13.26% | 8.22% | 1.07% | 2.93% | 3.08% | 3.30% | 3.29% |
| Base Grant Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Add-on, ERT & MSA Proration Factor | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Student Assumptions: | | | | | | | | |
| Enrollment Count | 748 | 730 | 694 | 648 | 659 | 664 | 664 | 664 |
| Unduplicated Pupil Count (UPC) | 327 | 327 | 332 | 318 | 303 | 306 | 306 | 306 |
| Unduplicated Pupil Percentage (UPP) | 44.79% | 44.04% | 45.40% | 47.15% | 47.63% | 47.03% | 46.05% | 46.08% |
| Current Year LCFF Average Daily Attendance (ADA) | 714.00 | 656.41 | 617.67 | 593.48 | 621.47 | 637.46 | 637.46 | 637.46 |
| Funded LCFF ADA | 714.00 | 709.17 | 682.02 | 660.98 | 621.84 | 637.46 | 637.46 | 637.46 |
| LCFF ADA Funding Method | Current Year | Prior Year | 3PY Average | 3PY Average | 3PY Average | Current Year | Current Year | Current Year |
| Current Year Necessary Small School (NSS) ADA | - | - | - | - | - | - | - | - |
| Funded NSS ADA | - | - | - | - | - | - | - | - |
| NSS ADA Funding Method(s) | | | | | | | | |
| LCFF Entitlement Summary | | | | | | | | |
| Base Grant | \$5,870,139 | \$6,602,769 | \$6,868,473 | \$6,725,882 | \$6,512,037 | \$6,880,093 | \$7,107,081 | \$7,341,080 |
| Grade Span Adjustment | 256,852 | 290,522 | 308,495 | 304,567 | 295,332 | 324,921 | 335,790 | 346,660 |
| Adjusted Base Grant | \$6,126,991 | \$6,893,291 | \$7,176,968 | \$7,030,449 | \$6,807,369 | \$7,205,014 | \$7,442,871 | \$7,687,740 |
| Supplemental Grant | 548,855 | 607,161 | 651,668 | 662,971 | 648,470 | 677,704 | 685,488 | 708,502 |
| Concentration Grant | - | - | - | - | - | - | - | - |
| Total Base, Supplemental and Concentration Grant | \$6,675,846 | \$7,500,452 | \$7,828,636 | \$7,693,420 | \$7,455,839 | \$7,882,718 | \$8,128,359 | \$8,396,242 |
| Allowance: Necessary Small School | - | - | - | - | - | - | - | - |
| Add-on: Targeted Instructional Improvement Block Grant | 30,730 | 30,730 | 30,730 | 30,730 | 30,730 | 30,730 | 30,730 | 30,730 |
| Add-on: Home-to-School Transportation | 173,327 | 173,327 | 187,574 | 189,581 | 195,136 | 201,146 | 207,784 | 214,620 |
| Add-on: Small School District Bus Replacement Program | - | - | - | - | - | - | - | - |
| Add-on: Economic Recovery Target | - | - | - | - | - | - | - | - |
| Add-on: Transitional Kindergarten | - | 64,052 | 54,092 | 52,678 | 54,219 | 58,019 | 59,938 | 61,911 |
| Total Allowance and Add-On Amounts | \$204,057 | \$268,109 | \$272,396 | \$272,989 | \$280,085 | \$289,895 | \$298,452 | \$307,261 |
| Total LCFF Entitlement Before Adjustments (excludes Additional State Aid) | \$6,879,903 | \$7,768,561 | \$8,101,032 | \$7,966,409 | \$7,735,924 | \$8,172,613 | \$8,426,811 | \$8,703,503 |
| Miscellaneous Adjustments | - | - | - | - | - | - | - | - |
| Total LCFF Entitlement (excludes Additional State Aid) | \$ 6,879,903 | \$ 7,768,561 | \$ 8,101,032 | \$ 7,966,409 | \$ 7,735,924 | \$ 8,172,613 | \$ 8,426,811 | \$ 8,703,503 |
| LCFF Entitlement Per ADA (excludes Categorical MSA) | \$ 9,636 | \$ 10,954 | \$ 11,878 | \$ 12,052 | \$ 12,440 | \$ 12,821 | \$ 13,219 | \$ 13,653 |
| Additional State Aid | - | - | - | - | - | - | - | - |
| Total LCFF Entitlement with Additional State Aid | 6,879,903 | 7,768,561 | 8,101,032 | 7,966,409 | 7,735,924 | 8,172,613 | 8,426,811 | 8,703,503 |

| Sonora Elementary (72371) - 2024-2025 1st Interim | | | | | 10/31/2024 | | | | | |
|---|---------------------|---------------------|---------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021-22 | 2022-23 | 2023-24 | | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | |
| LCFF Sources Summary | | | | | | | | | | |
| Funding Source Summary | | | | | | | | | | |
| Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i> | \$ 3,133,187 | \$ 3,342,278 | \$ 3,593,176 | | \$ 3,754,869 | \$ 3,867,515 | \$ 3,983,540 | \$ 4,103,047 | \$ 4,226,138 | |
| Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i> | \$ 1,045,348 | \$ 568,212 | \$ 1,009,654 | | \$ 753,695 | \$ 497,615 | \$ 628,228 | \$ 659,978 | \$ 692,656 | |
| Net State Aid <i>(excludes Additional State Aid)</i> | \$ 2,701,368 | \$ 3,858,071 | \$ 3,498,202 | | \$ 3,457,845 | \$ 3,370,794 | \$ 3,560,845 | \$ 3,663,786 | \$ 3,784,709 | |
| Additional State Aid | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total Funding Sources | \$ 6,879,903 | \$ 7,768,561 | \$ 8,101,032 | | \$ 7,966,409 | \$ 7,735,924 | \$ 8,172,613 | \$ 8,426,811 | \$ 8,703,503 | |
| Funding Source by Resource-Object | | | | | | | | | | |
| State Aid (Resource Code 0000, Object Code 8011) | \$ 2,701,368 | \$ 3,858,071 | \$ 3,498,202 | | \$ 3,457,845 | \$ 3,370,794 | \$ 3,560,845 | \$ 3,663,786 | \$ 3,784,709 | |
| EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual) | \$ 1,045,348 | \$ 568,212 | \$ 1,009,654 | | \$ 753,695 | \$ 497,615 | \$ 628,228 | \$ 659,978 | \$ 692,656 | |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual) | \$ (109,000) | \$ 51,509 | \$ 4,262 | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Property Taxes (Object 8021 to 8089) | \$ 3,133,187 | \$ 3,342,278 | \$ 3,593,176 | | \$ 3,754,869 | \$ 3,867,515 | \$ 3,983,540 | \$ 4,103,047 | \$ 4,226,138 | |
| In-Lieu of Property Taxes (Object Code 8096) | - | - | - | | - | - | - | - | - | |
| Entitlement and Source Reconciliation | | | | | | | | | | |
| Basic Aid/Excess Tax District Status | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | |
| Total LCFF Entitlement | \$ 6,879,903 | \$ 7,768,561 | \$ 8,101,032 | | \$ 7,966,409 | \$ 7,735,924 | \$ 8,172,613 | \$ 8,426,811 | \$ 8,703,503 | |
| Additional State Aid | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement) | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Excess Taxes before Minimum State Aid | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total Funding Sources | \$ 6,879,903 | \$ 7,768,561 | \$ 8,101,032 | | \$ 7,966,409 | \$ 7,735,924 | \$ 8,172,613 | \$ 8,426,811 | \$ 8,703,503 | |
| LCAP Percentage to Increase or Improve Services Calculation | | | | | | | | | | |
| Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i> | \$ 6,126,991 | \$ 6,957,343 | \$ 7,231,060 | | \$ 7,083,127 | \$ 6,861,588 | \$ 7,263,033 | \$ 7,502,809 | \$ 7,749,651 | |
| Supplemental and Concentration Grant funding in the LCAP year | \$ 548,855 | \$ 607,161 | \$ 651,668 | | \$ 662,971 | \$ 648,470 | \$ 677,704 | \$ 685,488 | \$ 708,502 | |
| Projected Additional 15% Concentration Grant funding in the LCAP year | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Percentage to Increase or Improve Services | 8.96% | 8.73% | 9.01% | | 9.36% | 9.45% | 9.33% | 9.14% | 9.14% | |

| Sonora Elementary (72371) - 2024-2025 1st Interim | | | | | | 10/31/2024 | | | | | | |
|--|----|-----------|--------------|--------------|----|------------|--------------|--------------|--------------|--------------|--|--|
| | | 2021-22 | 2022-23 | 2023-24 | | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | | |
| PER-ADA FUNDING LEVELS | | | | | | | | | | | | |
| Base, Supplemental and Concentration Rate per ADA | | | | | | | | | | | | |
| Grades TK-3 | \$ | 9,735.40 | \$ 11,010.28 | \$ 11,945.35 | \$ | 12,111.71 | \$ 12,477.20 | \$ 12,847.55 | \$ 13,248.27 | \$ 13,684.76 | | |
| Grades 4-6 | \$ | 8,950.90 | \$ 10,123.50 | \$ 10,983.27 | \$ | 11,136.69 | \$ 11,472.85 | \$ 11,813.66 | \$ 12,181.28 | \$ 12,582.78 | | |
| Grades 7-8 | \$ | 9,215.67 | \$ 10,423.81 | \$ 11,308.32 | \$ | 11,466.08 | \$ 11,812.38 | \$ 12,162.67 | \$ 12,541.68 | \$ 12,955.20 | | |
| Grades 9-12 | \$ | 10,957.91 | \$ 12,394.32 | \$ 13,446.29 | \$ | 13,634.98 | \$ 14,046.71 | \$ 14,463.47 | \$ 14,913.72 | \$ 15,404.92 | | |
| Base Grants | | | | | | | | | | | | |
| Grades TK-3 | \$ | 8,093 | \$ 9,166 | \$ 9,919 | \$ | 10,025 | \$ 10,319 | \$ 10,637 | \$ 10,988 | \$ 11,350 | | |
| Grades 4-6 | \$ | 8,215 | \$ 9,304 | \$ 10,069 | \$ | 10,177 | \$ 10,475 | \$ 10,798 | \$ 11,154 | \$ 11,521 | | |
| Grades 7-8 | \$ | 8,458 | \$ 9,580 | \$ 10,367 | \$ | 10,478 | \$ 10,785 | \$ 11,117 | \$ 11,484 | \$ 11,862 | | |
| Grades 9-12 | \$ | 9,802 | \$ 11,102 | \$ 12,015 | \$ | 12,144 | \$ 12,500 | \$ 12,885 | \$ 13,310 | \$ 13,748 | | |
| Grade Span Adjustment | | | | | | | | | | | | |
| Grades TK-3 | \$ | 842 | \$ 953 | \$ 1,032 | \$ | 1,043 | \$ 1,073 | \$ 1,106 | \$ 1,143 | \$ 1,180 | | |
| Grades 9-12 | \$ | 255 | \$ 289 | \$ 312 | \$ | 316 | \$ 325 | \$ 335 | \$ 346 | \$ 357 | | |
| Prorated Base, Supplemental and Concentration Rate per ADA | | | | | | | | | | | | |
| Grades TK-3 | \$ | 8,935 | \$ 10,119 | \$ 10,951 | \$ | 11,068 | \$ 11,392 | \$ 11,743 | \$ 12,131 | \$ 12,530 | | |
| Grades 4-6 | \$ | 8,215 | \$ 9,304 | \$ 10,069 | \$ | 10,177 | \$ 10,475 | \$ 10,798 | \$ 11,154 | \$ 11,521 | | |
| Grades 7-8 | \$ | 8,458 | \$ 9,580 | \$ 10,367 | \$ | 10,478 | \$ 10,785 | \$ 11,117 | \$ 11,484 | \$ 11,862 | | |
| Grades 9-12 | \$ | 10,057 | \$ 11,391 | \$ 12,327 | \$ | 12,460 | \$ 12,825 | \$ 13,220 | \$ 13,656 | \$ 14,105 | | |
| Prorated Base Grants | | | | | | | | | | | | |
| Grades TK-3 | \$ | 8,093 | \$ 9,166 | \$ 9,919 | \$ | 10,025 | \$ 10,319 | \$ 10,637 | \$ 10,988 | \$ 11,350 | | |
| Grades 4-6 | \$ | 8,215 | \$ 9,304 | \$ 10,069 | \$ | 10,177 | \$ 10,475 | \$ 10,798 | \$ 11,154 | \$ 11,521 | | |
| Grades 7-8 | \$ | 8,458 | \$ 9,580 | \$ 10,367 | \$ | 10,478 | \$ 10,785 | \$ 11,117 | \$ 11,484 | \$ 11,862 | | |
| Grades 9-12 | \$ | 9,802 | \$ 11,102 | \$ 12,015 | \$ | 12,144 | \$ 12,500 | \$ 12,885 | \$ 13,310 | \$ 13,748 | | |
| Prorated Grade Span Adjustment | | | | | | | | | | | | |
| Grades TK-3 | \$ | 842 | \$ 953 | \$ 1,032 | \$ | 1,043 | \$ 1,073 | \$ 1,106 | \$ 1,143 | \$ 1,180 | | |
| Grades 9-12 | \$ | 255 | \$ 289 | \$ 312 | \$ | 316 | \$ 325 | \$ 335 | \$ 346 | \$ 357 | | |
| Supplemental Grant | | 20% | 20% | 20% | | 20% | 20% | 20% | 20% | 20% | | |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | | | | | | |
| Grades TK-3 | \$ | 1,787 | \$ 2,024 | \$ 2,190 | \$ | 2,214 | \$ 2,278 | \$ 2,349 | \$ 2,426 | \$ 2,506 | | |
| Grades 4-6 | \$ | 1,643 | \$ 1,861 | \$ 2,014 | \$ | 2,035 | \$ 2,095 | \$ 2,160 | \$ 2,231 | \$ 2,304 | | |
| Grades 7-8 | \$ | 1,692 | \$ 1,916 | \$ 2,073 | \$ | 2,096 | \$ 2,157 | \$ 2,223 | \$ 2,297 | \$ 2,372 | | |
| Grades 9-12 | \$ | 2,011 | \$ 2,278 | \$ 2,465 | \$ | 2,492 | \$ 2,565 | \$ 2,644 | \$ 2,731 | \$ 2,821 | | |
| Actual - 1.00 ADA, Local UPP as follows: | | 44.79% | 44.04% | 45.40% | | 47.15% | 47.63% | 47.03% | 46.05% | 46.08% | | |
| Grades TK-3 | \$ | 800 | \$ 891 | \$ 994 | \$ | 1,044 | \$ 1,085 | \$ 1,105 | \$ 1,117 | \$ 1,155 | | |
| Grades 4-6 | \$ | 736 | \$ 819 | \$ 914 | \$ | 960 | \$ 998 | \$ 1,016 | \$ 1,027 | \$ 1,062 | | |
| Grades 7-8 | \$ | 758 | \$ 844 | \$ 941 | \$ | 988 | \$ 1,027 | \$ 1,046 | \$ 1,058 | \$ 1,093 | | |
| Grades 9-12 | \$ | 901 | \$ 1,003 | \$ 1,119 | \$ | 1,175 | \$ 1,222 | \$ 1,243 | \$ 1,258 | \$ 1,300 | | |
| Concentration Grant (>55% population) | | 65% | 65% | 65% | | 65% | 65% | 65% | 65% | 65% | | |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | | | | | | |
| Grades TK-3 | \$ | 5,808 | \$ 6,577 | \$ 7,118 | \$ | 7,194 | \$ 7,405 | \$ 7,633 | \$ 7,885 | \$ 8,145 | | |
| Grades 4-6 | \$ | 5,340 | \$ 6,048 | \$ 6,545 | \$ | 6,615 | \$ 6,809 | \$ 7,019 | \$ 7,250 | \$ 7,489 | | |
| Grades 7-8 | \$ | 5,498 | \$ 6,227 | \$ 6,739 | \$ | 6,811 | \$ 7,010 | \$ 7,226 | \$ 7,465 | \$ 7,710 | | |
| Grades 9-12 | \$ | 6,537 | \$ 7,404 | \$ 8,013 | \$ | 8,099 | \$ 8,336 | \$ 8,593 | \$ 8,876 | \$ 9,168 | | |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | 0.0000% | 0.0000% | 0.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | |
| Grades TK-3 | \$ | - | \$ - | \$ - | \$ | - | \$ - | \$ - | \$ - | \$ - | | |
| Grades 4-6 | \$ | - | \$ - | \$ - | \$ | - | \$ - | \$ - | \$ - | \$ - | | |
| Grades 7-8 | \$ | - | \$ - | \$ - | \$ | - | \$ - | \$ - | \$ - | \$ - | | |
| Grades 9-12 | \$ | - | \$ - | \$ - | \$ | - | \$ - | \$ - | \$ - | \$ - | | |

1.17 LCFF Unduplicated Pupil Count

| | | | | | |
|----------------|-----------|--------------|-------------------|----------------|----------------------|
| Academic Year: | 2024-2025 | LEA: | Sonora Elementary | User ID: | cblevins@sesk12.org |
| View: | SNAPSHOT | School Type: | ALL | Revision Date: | 12/2/2024 3:28:16 PM |
| Revision ID: | 6722385 | School: | ALL | Print Date: | 12/3/2024 1:06:14 PM |

| Non-Charter School(s) | | | | | | | | | | | |
|--------------------------|--|------------------|--|--------|--------------------------|--------------|----------------------|----------------------|--|-------------------------|---|
| | | | Free/Reduced Meal Eligibility Counts Based On: | | | | | | | | |
| School Code | School Name | Total Enrollment | Free & Reduced Meal Program: 181/182 | Foster | Tribal Foster Youth: 193 | Homeless (1) | Migrant Program: 135 | Direct Certification | Unduplicated Eligible Free/Reduced Meal Counts | EL Funding Eligible (2) | Total Unduplicated FRPM/EL Eligible Count (3) |
| 0000001 | NPS School Group for Sonora Elementary | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 1 |
| 6054910 | Sonora Elementary | 643 | 288 | 4 | 0 | 48 | 0 | 230 | 310 | 12 | 315 |
| TOTAL - Selected Schools | | 644 | 288 | 4 | 0 | 48 | 0 | 231 | 311 | 12 | 316 |

| Charter School(s) | | | | | | | | | | | |
|--------------------------|-------------|------------------|--|--------|--------------------------|--------------|----------------------|----------------------|--|-------------------------|---|
| | | | Free/Reduced Meal Eligibility Counts Based On: | | | | | | | | |
| School Code | School Name | Total Enrollment | Free & Reduced Meal Program: 181/182 | Foster | Tribal Foster Youth: 193 | Homeless (1) | Migrant Program: 135 | Direct Certification | Unduplicated Eligible Free/Reduced Meal Counts | EL Funding Eligible (2) | Total Unduplicated FRPM/EL Eligible Count (3) |
| TOTAL - Selected Schools | | | | | | | | | | | |
| TOTAL LEA | | 644 | 288 | 4 | 0 | 48 | 0 | 231 | 311 | 12 | 316 |

This report includes students with Primary and Short Term enrollments in grade levels TK – 12, UE and US only. Students enrolled in Adult Education Schools are not included in this report (TK considered starting AY 23-24).

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students English Language Acquisition Status of ‘EL’ or “ADEL” on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

| | | | | | |
|--------|---|-----------------|-----|------------------|-----|
| Grade: | 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10- | Ethnicity/Race: | ALL | Age Eligibility: | N/A |
| | | Gender: | ALL | | |

TUOLUMNE COUNTY SUPERINTENDENT OF SCHOOLS

AB 2756 REPORTING REQUIREMENTS 2024-25 1st Interim AB 2756 Report Certification

District: Sonora School District

Date: 12/18/2024

Please check one:

☒ The district **does not** have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

☐ The district has and is submitting the following reports under the requirement of EC42127.6 (a)(1):

1. Report Title: _____

Prepared by: _____

Date: _____ Copy attached ☐

2. Report Title: _____

Prepared by: _____


Date: _____ Copy attached ☐

3. Report Title: _____

Prepared by: _____

Date: _____ Copy attached ☐

Attach additional sheets, if necessary.

Signature: 
Chief Business Official

Date: 12/18/2024

Please submit this form and any accompanying reports with your 1st Interim due on or before December 16, 2024 to:
Melissa Sherrard
Director I, LEA Services
Tuolumne County Superintendent of Schools